

DEPARTMENT OF WAR

MILITARY PERSONNEL

ACTIVE AND RESERVE FORCES

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

Because the Administration recognizes the importance of our Warfighters and their families, the Budget funds a military pay raise of 7 percent for all military personnel ranked E-5 and below, 6 percent for E-6 to O-3, and 5 percent for O-4 and above. This enduring investment, far above the standard annual military pay raise, builds on the President's recruiting and retention success by doubling down on the Administration's goal to restore America's fighting force.

With this increase, military salaries—defined as Regular Military Compensation, which includes basic pay, a tax-free allowance for housing or the value of in-kind housing, a tax-free allowance for subsistence (food), and the related tax savings—will average more than \$90,000 for enlisted personnel and more than \$155,400 for officers in FY 2027. Many military personnel also receive one-time or annual bonuses, monthly special pays, and other significant non-cash benefits and allowances, including comprehensive health care.

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

The following summary table reflects the FY 2026 Consolidated Appropriations (P.L. 119–75), the FY 2027 military personnel appropriation request, and the additional amounts for TRICARE accrual funded from permanent, indefinite authority. The total FY 2027 military personnel requirements are \$205,121 million.

	MILITARY PERSONNEL TOTALS WITH TRICARE ACCRUAL AMOUNTS ^{1,2}	
	2026 Appropriation Enacted (\$ mil) With Accrual	2027 Appropriation Request (\$ mil) With Accrual
Military Personnel, Army	54,538	56,568
Tricare accrual (permanent, indefinite authority)	3,551	3,972
Total, Military Personnel, Army	58,089	60,540
Military Personnel, Navy	40,545	43,455
Tricare accrual (permanent, indefinite authority)	2,681	3,023
Total, Military Personnel, Navy	43,226	46,478
Military Personnel, Marine Corps	16,990	17,853
Tricare accrual (permanent, indefinite authority)	1,348	1,492
Total, Military Personnel, Marine Corps	18,338	19,345
Military Personnel, Air Force	38,768	40,886
Tricare accrual (permanent, indefinite authority)	2,515	2,806
Total, Military Personnel, Air Force	41,283	43,692
Military Personnel, Space Force	1,494	1,825
Tricare accrual (permanent, indefinite authority)	82	100
Total, Military Personnel, Space Force	1,576	1,925
Reserve Personnel, Army	5,734	6,003
Tricare accrual (permanent, indefinite authority)	578	640
Total, Reserve Personnel, Army	6,312	6,643
Reserve Personnel, Navy	2,712	2,798
Tricare accrual (permanent, indefinite authority)	218	242

Total, Reserve Personnel, Navy	2,930	3,040
Reserve Personnel, Marine Corps	1,003	1,066
Tricare accrual (permanent, indefinite authority)	108	123
Total, Reserve Personnel, Marine Corps	1,111	1,189
Reserve Personnel, Air Force	2,701	2,844
Tricare accrual (permanent, indefinite authority)	226	247
Total, Reserve Personnel, Air Force	2,927	3,091
National Guard Personnel, Army	10,477	11,555
Tricare accrual (permanent, indefinite authority)	1,102	1,239
Total, National Guard Personnel, Army	11,579	12,794
National Guard Personnel, Air Force	5,467	5,918
Tricare accrual (permanent, indefinite authority)	431	465
Total, National Guard Personnel, Air Force	5,898	6,383
Total, Appropriated Military Personnel Accounts	180,430	190,772
Total, Permanent, Indefinite Authority	12,840	14,349
Total, Military Personnel	193,270	205,121

¹ Direct.

² Totals may not add due to rounding.

ACTIVE FORCES

YEAR-END NUMBER

	2025 actual	2026 est. ¹	2027 est.
Defense total	1,298,099	1,321,916	1,342,900
Officers	235,575	238,257	240,814
Enlisted	1,049,509	1,070,609	1,089,254
Academy cadets and midshipmen	13,015	13,050	12,832
Army	454,637	459,767	469,000
Officers	92,142	92,224	92,273
Enlisted	358,011	363,052	372,245
Military Academy cadets	4,484	4,491	4,482
Navy	341,109	352,820	356,600
Officers	55,832	56,863	57,938
Enlisted	280,816	291,515	294,312
Naval Academy midshipmen	4,461	4,442	4,350
Marine Corps	173,249	172,804	173,700
Officers	21,515	21,713	21,700
Enlisted	151,734	151,091	152,000
Air Force	319,119	325,868	330,400
Officers	61,437	62,581	62,700
Enlisted	253,612	259,170	263,700
Air Force Academy cadets	4,070	4,117	4,000
Space Force	9,985	10,657	13,200
Officer	4,649	4,876	6,203
Enlisted	5,336	5,781	6,997

¹ The FY 2026 column reflects the projected end strength levels.

RESERVE FORCES

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

YEAR-END NUMBER

	2025 actual	2026 est. ¹	2027 est.
Defense total	760,210	769,916	769,300
Trained inactive duty	608,436	617,164	625,788
Training pipeline	60,192	60,447	50,988
Full-time active duty	91,582	92,305	95,524
Army Reserve	169,519	172,000	172,000
Trained inactive duty	142,808	144,685	146,289
Training pipeline	9,972	10,804	9,200
Full-time active duty	16,739	16,511	16,511
Navy Reserve	58,165	58,453	56,500
Trained inactive duty	47,064	47,759	45,293
Training pipeline	992	279	558
Full-time active duty	10,109	10,415	10,649

YEAR-END NUMBER—Continued

	2025 actual	2026 est. ¹	2027 est.
Marine Corps Reserve	33,071	33,863	34,700
Trained inactive duty	28,093	28,563	29,295
Training pipeline	2,589	2,901	3,006
Full-time active duty	2,389	2,399	2,399
Air Force Reserve	65,465	66,300	67,400
Trained inactive duty	56,083	57,553	58,394
Training pipeline	3,307	2,594	2,728
Full-time active duty	6,075	6,153	6,278
Army National Guard	328,870	333,000	331,300
Trained inactive duty	264,012	266,518	269,161
Training pipeline	34,344	35,637	30,985
Full-time active duty	30,514	30,845	31,154
Air National Guard	105,120	106,300	107,400
Trained inactive duty	70,376	72,086	77,356
Training pipeline	8,988	8,232	4,511
Full-time active duty	25,756	25,982	25,533

¹ The 2026 column reflects the FY 2026 projected end strength levels.

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

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

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

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

	2025 actual	2026 est. ¹	2027 est.
ROTC:			
Army	5,400	5,100	5,000
Navy	659	1,078	1,178
Air Force	1,954	1,819	2,066
Total	8,013	7,997	8,244
Marine Corps officer candidates	362	358	358
Total	362	358	358
Health Professions scholarship:			
Army	411	428	455
Navy	338	354	348
Air Force	381	409	432
Total	1,130	1,191	1,235

Federal Funds

MILITARY PERSONNEL, ARMY

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Army on active duty (except members of reserve components provided for elsewhere), cadets, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$56,567,970,000, of which \$1,992,390,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

Identification code 021-2010-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Pay and allowances of officers	16,716	17,121	17,347
0002 Pay and allowances of enlisted personnel	31,424	33,213	36,878
0003 Pay and Allowances of Cadets	113	116	121
0004 Subsistence of enlisted personnel	2,650	2,646	1,992
0005 Permanent change of station travel	2,091	2,299	
0006 Other military personnel costs	243	226	229
0799 Total direct obligations	53,237	55,621	56,567
0801 Reimbursable program activity	652	344	371
0900 Total new obligations, unexpired accounts	53,889	55,965	56,938

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	1,432	6
1001 Discretionary unobligated balance brought fwd, Oct 1	18		
1011 Unobligated balance transfer from other acct [097-0801]	39		
1020 Adjustment of unobligated bal brought forward, Oct 1		-54	
1020 Adjustment of unobligated bal brought forward, Oct 1		-295	
1029 Other balances withdrawn to Treasury	-1		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	57	1,083	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	51,181	54,538	56,568
1120 Appropriations transferred to other acct [097-0105]	-1		
1121 Appropriations transferred from other acct [097-0100]	1,640		
1121 Appropriations transferred from other acct [097-0105]	11		
1121 Appropriations transferred from other acct [021-2020]	130		
1121 Appropriations transferred from other acct [021-2031]	85		
1121 Appropriations transferred from other acct [021-2032]	107		
1121 Appropriations transferred from other acct [021-2034]	24		
1121 Appropriations transferred from other acct [021-2035]	4		
1160 Appropriation, discretionary (total)	53,181	54,538	56,568
Appropriations, mandatory:			
1200 Appropriation	1,432		
Spending authority from offsetting collections, discretionary:			
1700 Collected	118	350	380
1701 Change in uncollected payments, Federal sources	365		
1750 Spending auth from offsetting collections, disc (total)	483	350	380
Spending authority from offsetting collections, mandatory:			
1800 Collected	168		
1900 Budget authority (total)	55,264	54,888	56,948
1930 Total budgetary resources available	55,321	55,971	56,954
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,432	6	16

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,977	4,656	4,077
3010 New obligations, unexpired accounts	53,889	55,965	56,938
3011 Obligations ("upward adjustments"), expired accounts	1,663		
3020 Outlays (gross)	-53,122	-56,544	-56,564
3041 Recoveries of prior year unpaid obligations, expired	-1,751		
3050 Unpaid obligations, end of year	4,656	4,077	4,451
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-720	-574	-574
3070 Change in uncollected pymts, Fed sources, unexpired	-365		
3071 Change in uncollected pymts, Fed sources, expired	511		
3090 Uncollected pymts, Fed sources, end of year	-574	-574	-574
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,257	4,082	3,503
3200 Obligated balance, end of year	4,082	3,503	3,877

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	53,664	54,888	56,948
Outlays, gross:			
4010 Outlays from new discretionary authority	49,598	51,888	53,837
4011 Outlays from discretionary balances	3,356	3,224	2,727
4020 Outlays, gross (total)	52,954	55,112	56,564
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-531	-350	-380
4033 Non-Federal sources	-41		
4040 Offsets against gross budget authority and outlays (total)	-572	-350	-380

Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-365	.....
4052	Offsetting collections credited to expired accounts	453	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....
4060	Additional offsets against budget authority only (total)	89	.....
4070	Budget authority, net (discretionary)	53,181	54,538 56,568
4080	Outlays, net (discretionary)	52,382	54,762 56,184
Mandatory:			
4090	Budget authority, gross	1,600	.....
Outlays, gross:			
4100	Outlays from new mandatory authority	168	.....
4101	Outlays from mandatory balances	1,432	.....
4110	Outlays, gross (total)	168	1,432
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources	-168	.....
4180	Budget authority, net (total)	54,613	54,538 56,568
4190	Outlays, net (total)	52,382	56,194 56,184

Object Classification (in millions of dollars)

Identification code 021-2010-0-1-051		2025 actual	2026 est.	2027 est.
Direct obligations:				
Personnel compensation:				
11.6	Military personnel—basic allowance for housing	8,811	9,947	9,502
11.7	Military personnel	30,472	31,738	33,883
11.9	Total personnel compensation	39,283	41,685	43,385
12.2	Military personnel benefits	6,887	6,659	5,966
12.2	Military personnel benefits	5,101	5,313	5,347
21.0	Travel and transportation of persons	367	326	338
22.0	Transportation of things	1,393	1,448	1,340
25.7	Operation and maintenance of equipment	16	14	16
26.0	Supplies and materials	140	131	130
42.0	Insurance claims and indemnities	48	43	43
43.0	Interest and dividends	2	2	2
99.0	Direct obligations	53,237	55,621	56,567
99.0	Reimbursable obligations	652	344	371
99.9	Total new obligations, unexpired accounts	53,889	55,965	56,938

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, ARMY

Program and Financing (in millions of dollars)

Identification code 021-1004-0-1-051		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0001	Health care contribution - Officers	640	731	797
0002	Health care contribution - Enlisted	2,382	2,821	3,175
0900	Total new obligations, unexpired accounts (object class 12.2)	3,022	3,552	3,972
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	3,022	3,552	3,972
1930	Total budgetary resources available	3,022	3,552	3,972
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	3,022	3,552	3,972
3020	Outlays (gross)	-3,022	-3,552	-3,972
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	3,022	3,552	3,972
Outlays, gross:				
4010	Outlays from new discretionary authority	3,022	3,552	3,972
4180	Budget authority, net (total)	3,022	3,552	3,972
4190	Outlays, net (total)	3,022	3,552	3,972

izational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Navy on active duty (except members of the Reserve provided for elsewhere), midshipmen, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$43,455,235,000, of which \$1,179,715,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

Identification code 017-1453-0-1-051		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0001	Pay and allowances of officers	10,368	10,898	11,242
0002	Pay and allowances of enlisted	25,589	27,116	30,779
0003	Pay and allowances of cadets	115	120	125
0004	Subsistence of enlisted personnel	1,597	1,670	.....
0005	Permanent change of station travel	1,241	1,323	1,180
0006	Other military personnel costs	100	121	129
0799	Total direct obligations	39,010	41,248	43,455
0801	Reimbursable program activity	469	477	474
0900	Total new obligations, unexpired accounts	39,479	41,725	43,929
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1	927	4
1001	Discretionary unobligated balance brought fwd, Oct 1	1	.....	.....
1011	Unobligated balance transfer from other acct [097-0100]	32	.....	.....
1011	Unobligated balance transfer from other acct [097-0801]	33	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	.....	-216	.....
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	.....	-7	.....
1070	Unobligated balance (total)	66	704	4
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	38,813	40,545	43,455
1120	Appropriations transferred to other acct [097-0105]	-1	.....	.....
1120	Appropriations transferred to other acct [097-0400]	-9	.....	.....
1120	Appropriations transferred to other acct [017-1105]	-35	.....	.....
1120	Appropriations transferred to other acct [017-1405]	-7	.....	.....
1120	Appropriations transferred to other acct [021-2020]	-3	.....	.....
1120	Appropriations transferred to other acct [057-3850]	-18	.....	.....
1121	Appropriations transferred from other acct [097-0100]	227	.....	.....
1121	Appropriations transferred from other acct [097-0105]	8	.....	.....
1121	Appropriations transferred from other acct [017-1507]	5	.....	.....
1160	Appropriation, discretionary (total)	38,980	40,545	43,455
Appropriations, mandatory:				
1200	Appropriation	927	.....	.....
Spending authority from offsetting collections, discretionary:				
1700	Collected	286	480	610
1701	Change in uncollected payments, Federal sources	8	.....	.....
1750	Spending auth from offsetting collections, disc (total)	294	480	610
Spending authority from offsetting collections, mandatory:				
1800	Collected	210	.....	.....
1900	Budget authority (total)	40,411	41,025	44,065
1930	Total budgetary resources available	40,477	41,729	44,069
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-71	.....	.....
1941	Unexpired unobligated balance, end of year	927	4	140
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2,031	2,246	2,733
3010	New obligations, unexpired accounts	39,479	41,725	43,929
3011	Obligations ("upward adjustments"), expired accounts	414	.....	.....
3020	Outlays (gross)	-39,115	-41,238	-43,717
3041	Recoveries of prior year unpaid obligations, expired	-563	.....	.....
3050	Unpaid obligations, end of year	2,246	2,733	2,945
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-13	-8	-8
3070	Change in uncollected pymts, Fed sources, unexpired	-8	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	13	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-8	-8	-8
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,018	2,238	2,725
3200	Obligated balance, end of year	2,238	2,725	2,937

MILITARY PERSONNEL, NAVY

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organ-

MILITARY PERSONNEL, NAVY—Continued
Program and Financing—Continued

Identification code 017-1453-0-1-051	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	39,274	41,025	44,065
Outlays, gross:			
4010 Outlays from new discretionary authority	37,168	38,998	41,892
4011 Outlays from discretionary balances	1,737	1,320	1,825
4020 Outlays, gross (total)	38,905	40,318	43,717
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-315	-480	-610
4033 Non-Federal sources	-3		
4040 Offsets against gross budget authority and outlays (total)	-318	-480	-610
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-8		
4052 Offsetting collections credited to expired accounts	32		
4060 Additional offsets against budget authority only (total)	24		
4070 Budget authority, net (discretionary)	38,980	40,545	43,455
4080 Outlays, net (discretionary)	38,587	39,838	43,107
Mandatory:			
4090 Budget authority, gross	1,137		
Outlays, gross:			
4100 Outlays from new mandatory authority	210		
4101 Outlays from mandatory balances		920	
4110 Outlays, gross (total)	210	920	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-175		
4123 Non-Federal sources	-35		
4130 Offsets against gross budget authority and outlays (total)	-210		
4160 Budget authority, net (mandatory)	927		
4170 Outlays, net (mandatory)		920	
4180 Budget authority, net (total)	39,907	40,545	43,455
4190 Outlays, net (total)	38,587	40,758	43,107

Object Classification (in millions of dollars)

Identification code 017-1453-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	8,184	9,198	9,704
11.7 Military personnel	21,134	23,727	24,948
11.9 Total personnel compensation	29,318	32,925	34,652
12.2 Military personnel benefits	7,362	4,630	7,530
12.2 Military personnel benefits	338	2,369	
13.0 Benefits for former personnel	38	48	51
21.0 Travel and transportation of persons	648	305	354
22.0 Transportation of things	576	825	798
25.3 Other goods and services from Federal sources	9		
25.7 Operation and maintenance of equipment		15	17
25.8 Subsistence and support of persons	26		24
26.0 Supplies and materials	689	104	
31.0 Equipment	6		
42.0 Insurance claims and indemnities		3	4
43.0 Interest and dividends		24	25
99.0 Direct obligations	39,010	41,248	43,455
99.0 Reimbursable obligations	469	477	474
99.9 Total new obligations, unexpired accounts	39,479	41,725	43,929

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NAVY

Program and Financing (in millions of dollars)

Identification code 017-1000-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Health care contribution - Officers	385	446	495
0002 Health care contribution - Enlisted	1,879	2,235	2,528
0900 Total new obligations, unexpired accounts (object class 12.2)	2,264	2,681	3,023

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,264	2,681	3,023
1930 Total budgetary resources available	2,264	2,681	3,023

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts	2,264	2,681	3,023
3020 Outlays (gross)	-2,264	-2,681	-3,023

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,264	2,681	3,023
Outlays, gross:			
4010 Outlays from new discretionary authority	2,264	2,681	3,023
4180 Budget authority, net (total)	2,264	2,681	3,023
4190 Outlays, net (total)	2,264	2,681	3,023

MILITARY PERSONNEL, MARINE CORPS

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Marine Corps on active duty (except members of the Reserve provided for elsewhere); and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$17,853,485,000, of which \$529,783,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

Identification code 017-1105-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Pay and allowances of officers	3,716	3,944	4,043
0002 Pay and allowances of enlisted personnel	11,095	11,886	13,249
0004 Subsistence of enlisted personnel	952	969	
0005 Permanent change of station travel	496	598	530
0006 Other military personnel costs	28	29	31
0799 Total direct obligations	16,287	17,426	17,853
0801 Reimbursable program activity	15	26	15
0900 Total new obligations, unexpired accounts	16,302	17,452	17,868

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	393	2
1001 Discretionary unobligated balance brought fwd, Oct 1	2		
1011 Unobligated balance transfer from other acct [097-0801]	8		
1020 Adjustment of unobligated bal brought forward, Oct 1		39	
1020 Adjustment of unobligated bal brought forward, Oct 1		2	
1070 Unobligated balance (total)	10	434	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	16,151	16,990	17,853
1121 Appropriations transferred from other acct [097-0100]	25		
1121 Appropriations transferred from other acct [097-0105]	1		
1121 Appropriations transferred from other acct [017-1319]	50		
1121 Appropriations transferred from other acct [017-1453]	35		
1121 Appropriations transferred from other acct [017-1506]	4		
1121 Appropriations transferred from other acct [017-1507]	35		
1160 Appropriation, discretionary (total)	16,301	16,990	17,853
Appropriations, mandatory:			
1200 Appropriation	395		
Spending authority from offsetting collections, discretionary:			
1700 Collected	16	30	88
Spending authority from offsetting collections, mandatory:			
1800 Collected	11		
1900 Budget authority (total)	16,723	17,020	17,941
1930 Total budgetary resources available	16,733	17,454	17,943
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-38		
1941 Unexpired unobligated balance, end of year	393	2	75

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,028	1,119	1,615
3010	New obligations, unexpired accounts	16,302	17,452	17,868
3011	Obligations ("upward adjustments"), expired accounts	105		
3020	Outlays (gross)	-16,183	-16,956	-17,881
3041	Recoveries of prior year unpaid obligations, expired	-133		
3050	Unpaid obligations, end of year	1,119	1,615	1,602
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,027	1,118	1,614
3200	Obligated balance, end of year	1,118	1,614	1,601
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	16,317	17,020	17,941
Outlays, gross:				
4010	Outlays from new discretionary authority	15,283	15,916	16,781
4011	Outlays from discretionary balances	900	643	1,100
4020	Outlays, gross (total)	16,183	16,559	17,881
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-16	-30	-88
4033	Non-Federal sources	-8		
4040	Offsets against gross budget authority and outlays (total)	-24	-30	-88
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	8		
4060	Additional offsets against budget authority only (total)	8		
4070	Budget authority, net (discretionary)	16,301	16,990	17,853
4080	Outlays, net (discretionary)	16,159	16,529	17,793
Mandatory:				
4090	Budget authority, gross	406		
Outlays, gross:				
4101	Outlays from mandatory balances		397	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-11		
4180	Budget authority, net (total)	16,696	16,990	17,853
4190	Outlays, net (total)	16,148	16,926	17,793

Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	1,176	1,348	1,492
1930	Total budgetary resources available	1,176	1,348	1,492
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	1,176	1,348	1,492
3020	Outlays (gross)	-1,176	-1,348	-1,492
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	1,176	1,348	1,492
Outlays, gross:				
4010	Outlays from new discretionary authority	1,176	1,348	1,492
4180	Budget authority, net (total)	1,176	1,348	1,492
4190	Outlays, net (total)	1,176	1,348	1,492

MILITARY PERSONNEL, AIR FORCE

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Air Force on active duty (except members of reserve components provided for elsewhere), cadets, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$40,885,692,000, of which \$1,817,244,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

Identification code 057-3500-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Pay and allowances of officers	11,520	12,215	12,532
0002	Pay and allowances of enlisted personnel	22,412	23,503	26,302
0003	Pay and Allowances of Cadets	102	105	112
0004	Subsistence of enlisted personnel	1,581	1,668	
0005	Permanent change of station travel	1,520	1,938	1,817
0006	Other military personnel costs	121	144	123
0799	Total direct obligations	37,256	39,573	40,886
0801	Reimbursable program activity	512	515	529
0900	Total new obligations, unexpired accounts	37,768	40,088	41,415

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	6	961	3
1001	Discretionary unobligated balance brought fwd, Oct 1	6		
1011	Unobligated balance transfer from other acct [097-0100]	21		
1011	Unobligated balance transfer from other acct [097-0801]	85		
1020	Adjustment of unobligated bal brought forward, Oct 1		-147	
1020	Adjustment of unobligated bal brought forward, Oct 1		-6	
1070	Unobligated balance (total)	112	808	3
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	37,023	38,768	40,886
1120	Appropriations transferred to other acct [097-0105]	-1		
1121	Appropriations transferred from other acct [097-0100]	92		
1121	Appropriations transferred from other acct [097-0105]	4		
1121	Appropriations transferred from other acct [057-3010]	54		
1121	Appropriations transferred from other acct [057-3022]	30		
1121	Appropriations transferred from other acct [057-3080]	10		
1121	Appropriations transferred from other acct [057-3600]	6		
1121	Appropriations transferred from other acct [057-3620]	25		
1160	Appropriation, discretionary (total)	37,243	38,768	40,886
Appropriations, mandatory:				
1200	Appropriation	959		
Spending authority from offsetting collections, discretionary:				
1700	Collected	166	515	530
1701	Change in uncollected payments, Federal sources	142		
1750	Spending auth from offsetting collections, disc (total)	308	515	530
Spending authority from offsetting collections, mandatory:				
1800	Collected	204		

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, MARINE CORPS

Program and Financing (in millions of dollars)

Identification code 017-1001-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Health care contribution - Officers	150	173	188
0002	Health care contribution - Enlisted	1,026	1,175	1,304
0900	Total new obligations, unexpired accounts (object class 12.2)	1,176	1,348	1,492

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

Identification code 057-3500-0-1-051	2025 actual	2026 est.	2027 est.
1900 Budget authority (total)	38,714	39,283	41,416
1930 Total budgetary resources available	38,826	40,091	41,419
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-97		
1941 Unexpired unobligated balance, end of year	961	3	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,290	3,364	3,153
3010 New obligations, unexpired accounts	37,768	40,088	41,415
3011 Obligations ("upward adjustments"), expired accounts	235		
3020 Outlays (gross)	-37,539	-40,299	-41,074
3041 Recoveries of prior year unpaid obligations, expired	-390		
3050 Unpaid obligations, end of year	3,364	3,153	3,494
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-93	-182	-182
3070 Change in uncollected pymts, Fed sources, unexpired	-142		
3071 Change in uncollected pymts, Fed sources, expired	53		
3090 Uncollected pymts, Fed sources, end of year	-182	-182	-182
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,197	3,182	2,971
3200 Obligated balance, end of year	3,182	2,971	3,312
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	37,551	39,283	41,416
Outlays, gross:			
4010 Outlays from new discretionary authority	35,167	36,569	38,554
4011 Outlays from discretionary balances	2,168	2,777	2,520
4020 Outlays, gross (total)	37,335	39,346	41,074
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-257	-515	-530
4033 Non-Federal sources	-9		
4040 Offsets against gross budget authority and outlays (total)	-266	-515	-530
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-142		
4052 Offsetting collections credited to expired accounts	100		
4060 Additional offsets against budget authority only (total)	-42		
4070 Budget authority, net (discretionary)	37,243	38,768	40,886
4080 Outlays, net (discretionary)	37,069	38,831	40,544
Mandatory:			
4090 Budget authority, gross	1,163		
Outlays, gross:			
4100 Outlays from new mandatory authority	204		
4101 Outlays from mandatory balances		953	
4110 Outlays, gross (total)	204	953	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-204		
4180 Budget authority, net (total)	38,202	38,768	40,886
4190 Outlays, net (total)	37,069	39,784	40,544

Object Classification (in millions of dollars)

Identification code 057-3500-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	6,624	7,834	6,983
11.7 Military personnel	20,724	21,843	23,866
11.9 Total personnel compensation	27,348	29,677	30,849
12.2 Military personnel benefits	4,795	4,622	4,226
12.2 Military personnel benefits	3,605	3,376	4,027
13.0 Benefits for former personnel	24	25	25
21.0 Travel and transportation of persons	335	722	406
22.0 Transportation of things	991	1,017	1,174
25.7 Operation and maintenance of equipment	34		36
26.0 Supplies and materials	99	108	118
42.0 Insurance claims and indemnities	25	24	25
43.0 Interest and dividends		2	
99.0 Direct obligations	37,256	39,573	40,886
99.0 Reimbursable obligations	512	515	529

99.9 Total new obligations, unexpired accounts	37,768	40,088	41,415
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MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, AIR FORCE

Program and Financing (in millions of dollars)

Identification code 057-1007-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Health care contribution - Officers	419	490	539
0002 Health care contribution - Enlisted	1,773	2,025	2,267
0900 Total new obligations, unexpired accounts (object class 12.2)	2,192	2,515	2,806
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,192	2,515	2,806
1930 Total budgetary resources available	2,192	2,515	2,806
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2,192	2,515	2,806
3020 Outlays (gross)	-2,192	-2,515	-2,806
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,192	2,515	2,806
Outlays, gross:			
4010 Outlays from new discretionary authority	2,192	2,515	2,806
4180 Budget authority, net (total)	2,192	2,515	2,806
4190 Outlays, net (total)	2,192	2,515	2,806

MILITARY PERSONNEL, SPACE FORCE

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Space Force on duty as described in section 20108 of title 10, United States Code and cadets; for members of the Reserve Officers' Training Corps; for expenses authorized by section 16131 of title 10, United States Code; and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$1,824,853,000, of which \$77,942,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

Identification code 057-3510-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Pay and allowances of officers	846	875	1,053
0002 Pay and allowances of enlisted personnel	502	546	692
0004 Subsistence of enlisted personnel	27	29	
0005 Permanent change of station travel	47	79	78
0006 Other military personnel costs	2	3	2
0799 Total direct obligations	1,424	1,532	1,825
0900 Total new obligations, unexpired accounts	1,424	1,532	1,825
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		19	
1020 Adjustment of unobligated bal brought forward, Oct 1		20	
1020 Adjustment of unobligated bal brought forward, Oct 1		-1	
1070 Unobligated balance (total)		38	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,312	1,494	1,825
1121 Appropriations transferred from other acct [057-3700]	4		
1121 Appropriations transferred from other acct [057-3850]	112		
1160 Appropriation, discretionary (total)	1,428	1,494	1,825
Appropriations, mandatory:			
1200 Appropriation	20		

1900	Budget authority (total)	1,448	1,494	1,825
1930	Total budgetary resources available	1,448	1,532	1,825
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-5		
1941	Unexpired unobligated balance, end of year	19		

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	196	152	144
3010	New obligations, unexpired accounts	1,424	1,532	1,825
3020	Outlays (gross)	-1,468	-1,540	-1,794
3050	Unpaid obligations, end of year	152	144	175
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	196	152	144
3200	Obligated balance, end of year	152	144	175

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	1,428	1,494	1,825
Outlays, gross:				
4010	Outlays from new discretionary authority	1,368	1,389	1,697
4011	Outlays from discretionary balances	100	132	97
4020	Outlays, gross (total)	1,468	1,521	1,794
Mandatory:				
4090	Budget authority, gross	20		
Outlays, gross:				
4101	Outlays from mandatory balances		19	
4180	Budget authority, net (total)	1,448	1,494	1,825
4190	Outlays, net (total)	1,468	1,540	1,794

Object Classification (in millions of dollars)

Identification code 057-3510-0-1-051	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.6	Military personnel—basic allowance for housing	290	237	366
11.7	Military personnel	772	875	1,021
11.9	Total personnel compensation	1,062	1,112	1,387
12.2	Military personnel benefits	190	196	190
12.2	Military personnel benefits	129	149	172
13.0	Benefits for former personnel	1	1	1
21.0	Travel and transportation of persons	9	28	15
22.0	Transportation of things	31	44	51
25.7	Operation and maintenance of equipment	2		2
26.0	Supplies and materials		2	6
42.0	Insurance claims and indemnities			1
99.9	Total new obligations, unexpired accounts	1,424	1,532	1,825

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, SPACE FORCE

Program and Financing (in millions of dollars)

Identification code 057-1010-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Health care contribution - Officers	32	38	47
0002	Health care contribution - Enlisted	35	44	53
0900	Total new obligations, unexpired accounts (object class 12.2)	67	82	100
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	67	82	100
1930	Total budgetary resources available	67	82	100

Change in obligated balance:

Unpaid obligations:				
3010	New obligations, unexpired accounts	67	82	100
3020	Outlays (gross)	-67	-82	-100

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	67	82	100
Outlays, gross:				
4010	Outlays from new discretionary authority	67	82	100
4180	Budget authority, net (total)	67	82	100

4190	Outlays, net (total)	67	82	100
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RESERVE PERSONNEL, ARMY

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Army Reserve on active duty under sections 10211, 10302, and 7038 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$6,003,189,000.

Program and Financing (in millions of dollars)

Identification code 021-2070-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Reserve component training and support	5,537	5,818	6,003
0801	Reimbursable program activity	37	51	51
0900	Total new obligations, unexpired accounts	5,574	5,869	6,054
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1		18	2
1020	Adjustment of unobligated bal brought forward, Oct 1		69	
1070	Unobligated balance (total)		87	2
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	5,491	5,734	6,003
1121	Appropriations transferred from other acct [097-0100]	3		
1121	Appropriations transferred from other acct [097-0105]	1		
1121	Appropriations transferred from other acct [021-2020]	43		
1160	Appropriation, discretionary (total)	5,538	5,734	6,003
Appropriations, mandatory:				
1200	Appropriation	16		
Spending authority from offsetting collections, discretionary:				
1700	Collected	33	50	50
1701	Change in uncollected payments, Federal sources	5		
1750	Spending auth from offsetting collections, disc (total)	38	50	50
1900	Budget authority (total)	5,592	5,784	6,053
1930	Total budgetary resources available	5,592	5,871	6,055
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	18	2	1

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	666	604	458
3010	New obligations, unexpired accounts	5,574	5,869	6,054
3011	Obligations ("upward adjustments"), expired accounts	251		
3020	Outlays (gross)	-5,522	-6,015	-6,007
3041	Recoveries of prior year unpaid obligations, expired	-365		
3050	Unpaid obligations, end of year	604	458	505
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-59	-55	-55
3070	Change in uncollected pymts, Fed sources, unexpired	-5		
3071	Change in uncollected pymts, Fed sources, expired	9		
3090	Uncollected pymts, Fed sources, end of year	-55	-55	-55
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	607	549	403
3200	Obligated balance, end of year	549	403	450

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	5,576	5,784	6,053
Outlays, gross:				
4010	Outlays from new discretionary authority	5,240	5,411	5,663
4011	Outlays from discretionary balances	282	588	344
4020	Outlays, gross (total)	5,522	5,999	6,007
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-37	-50	-50
4033	Non-Federal sources	-7		
4040	Offsets against gross budget authority and outlays (total)	-44	-50	-50
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-5		

RESERVE PERSONNEL, ARMY—Continued
Program and Financing—Continued

Identification code 021–2070–0–1–051	2025 actual	2026 est.	2027 est.
4052 Offsetting collections credited to expired accounts	11		
4060 Additional offsets against budget authority only (total)	6		
4070 Budget authority, net (discretionary)	5,538	5,734	6,003
4080 Outlays, net (discretionary)	5,478	5,949	5,957
Mandatory:			
4090 Budget authority, gross	16		
Outlays, gross:			
4101 Outlays from mandatory balances		16	
4180 Budget authority, net (total)	5,554	5,734	6,003
4190 Outlays, net (total)	5,478	5,965	5,957

Object Classification (in millions of dollars)

Identification code 021–2070–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	674	772	741
11.7 Military personnel	3,225	3,320	3,526
11.9 Total personnel compensation	3,899	4,092	4,267
12.2 Military personnel benefits	761	769	685
12.2 Military personnel benefits	505	599	695
21.0 Travel and transportation of persons	320	318	315
26.0 Supplies and materials	43	39	40
42.0 Insurance claims and indemnities	9	1	1
99.0 Direct obligations	5,537	5,818	6,003
99.0 Reimbursable obligations	37	51	51
99.9 Total new obligations, unexpired accounts	5,574	5,869	6,054

of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$2,797,683,000.

Program and Financing (in millions of dollars)

Identification code 017–1405–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Reserve component training and support	2,603	2,754	2,798
0801 Reimbursable program activity	11	42	43
0900 Total new obligations, unexpired accounts	2,614	2,796	2,841
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		20	9
1020 Adjustment of unobligated bal brought forward, Oct 1		23	
1070 Unobligated balance (total)		43	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,567	2,712	2,798
1121 Appropriations transferred from other acct [097–0100] ...	1		
1121 Appropriations transferred from other acct [017–1109] ...	35		
1121 Appropriations transferred from other acct [017–1453] ...	7		
1160 Appropriation, discretionary (total)	2,610	2,712	2,798
Appropriations, mandatory:			
1200 Appropriation	19		
Spending authority from offsetting collections, discretionary:			
1700 Collected	9	50	50
1701 Change in uncollected payments, Federal sources	2		
1750 Spending auth from offsetting collections, disc (total)	11	50	50
1900 Budget authority (total)	2,640	2,762	2,848
1930 Total budgetary resources available	2,640	2,805	2,857
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	20	9	16

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	144	161	197
3010 New obligations, unexpired accounts	2,614	2,796	2,841
3011 Obligations ("upward adjustments"), expired accounts	278		
3020 Outlays (gross)	-2,583	-2,760	-2,829
3041 Recoveries of prior year unpaid obligations, expired	-292		
3050 Unpaid obligations, end of year	161	197	209
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-24	-15	-15
3070 Change in uncollected pymts, Fed sources, unexpired	-2		
3071 Change in uncollected pymts, Fed sources, expired	11		
3090 Uncollected pymts, Fed sources, end of year	-15	-15	-15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	120	146	182
3200 Obligated balance, end of year	146	182	194

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,621	2,762	2,848
Outlays, gross:			
4010 Outlays from new discretionary authority	2,469	2,599	2,680
4011 Outlays from discretionary balances	114	142	149
4020 Outlays, gross (total)	2,583	2,741	2,829
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-16	-50	-50
4040 Offsets against gross budget authority and outlays (total) ...	-16	-50	-50
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2		
4052 Offsetting collections credited to expired accounts	7		
4060 Additional offsets against budget authority only (total)	5		
4070 Budget authority, net (discretionary)	2,610	2,712	2,798
4080 Outlays, net (discretionary)	2,567	2,691	2,779
Mandatory:			
4090 Budget authority, gross	19		
Outlays, gross:			
4101 Outlays from mandatory balances		19	
4180 Budget authority, net (total)	2,629	2,712	2,798
4190 Outlays, net (total)	2,567	2,710	2,779

RESERVE PERSONNEL, NAVY

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Navy Reserve on active duty under section 10211 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty, and expenses authorized by section 16131

Object Classification (in millions of dollars)

Identification code 017-1405-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	368	425	409
11.7 Military personnel	1,446	1,444	1,574
11.9 Total personnel compensation	1,814	1,869	1,983
12.2 Military personnel benefits	303	311	547
12.2 Military personnel benefits	238	306	237
21.0 Travel and transportation of persons	213	235	.....
22.0 Transportation of things	28	28	24
25.8 Subsistence and support of persons	1	.....	.....
26.0 Supplies and materials	6	6	7
99.0 Direct obligations	2,603	2,755	2,798
99.0 Reimbursable obligations	11	41	43
99.9 Total new obligations, unexpired accounts	2,614	2,796	2,841

1020 Adjustment of unobligated bal brought forward, Oct 1 .....	.....	1	.....
1070 Unobligated balance (total) .....	.....	27	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	944	1,003	1,066
1121 Appropriations transferred from other acct [097-0100]	1	.....	.....
1121 Appropriations transferred from other acct [017-1319]	9	.....	.....
1160 Appropriation, discretionary (total)	954	1,003	1,066
Appropriations, mandatory:			
1200 Appropriation	16	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	8	23	20
1701 Change in uncollected payments, Federal sources	1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	9	23	20
1900 Budget authority (total)	979	1,026	1,086
1930 Total budgetary resources available	979	1,053	1,095
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-18	.....	.....
1941 Unexpired unobligated balance, end of year	15	9	16

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

Program and Financing (in millions of dollars)

Identification code 017-1002-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Health care contribution - Reserve component	187	218	242
0900 Total new obligations, unexpired accounts (object class 12.2)	187	218	242
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	187	218	242
1930 Total budgetary resources available	187	218	242
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	187	218	242
3020 Outlays (gross)	-187	-218	-242
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	187	218	242
Outlays, gross:			
4010 Outlays from new discretionary authority	187	218	242
4180 Budget authority, net (total)	187	218	242
4190 Outlays, net (total)	187	218	242

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	66	70	67
3010 New obligations, unexpired accounts	946	1,044	1,079
3011 Obligations ("upward adjustments"), expired accounts	17	.....	.....
3020 Outlays (gross)	-941	-1,047	-1,078
3041 Recoveries of prior year unpaid obligations, expired	-18	.....	.....
3050 Unpaid obligations, end of year	70	67	68
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	3	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	62	68	65
3200 Obligated balance, end of year	68	65	66

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	963	1,026	1,086
Outlays, gross:			
4010 Outlays from new discretionary authority	896	976	1,033
4011 Outlays from discretionary balances	45	54	45
4020 Outlays, gross (total)	941	1,030	1,078
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-12	-23	-20
4040 Offsets against gross budget authority and outlays (total)	-12	-23	-20
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052 Offsetting collections credited to expired accounts	4	.....	.....
4060 Additional offsets against budget authority only (total)	3	.....	.....
4070 Budget authority, net (discretionary)	954	1,003	1,066
4080 Outlays, net (discretionary)	929	1,007	1,058
Mandatory:			
4090 Budget authority, gross	16	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	17	.....
4180 Budget authority, net (total)	970	1,003	1,066
4190 Outlays, net (total)	929	1,024	1,058

RESERVE PERSONNEL, MARINE CORPS

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Marine Corps Reserve on active duty under section 10211 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty, and for members of the Marine Corps platoon leaders class, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$1,065,922,000.

Program and Financing (in millions of dollars)

Identification code 017-1108-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Reserve component training and support	936	1,031	1,066
0801 Reimbursable program activity	10	13	13
0900 Total new obligations, unexpired accounts	946	1,044	1,079
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	15	9
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	.....	11	.....

Object Classification (in millions of dollars)

Identification code 017-1108-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	110	143	119
11.7 Military personnel	531	550	614
11.9 Total personnel compensation	641	693	733
12.2 Military personnel benefits	110	120	230
12.2 Military personnel benefits	94	117	.....
21.0 Travel and transportation of persons	70	71	78
22.0 Transportation of things	8	17	9
26.0 Supplies and materials	12	12	15
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Direct obligations	936	1,031	1,066
99.0 Reimbursable obligations	10	13	13

RESERVE PERSONNEL, MARINE CORPS—Continued
Object Classification—Continued

Identification code 017-1108-0-1-051	2025 actual	2026 est.	2027 est.
99.9 Total new obligations, unexpired accounts	946	1,044	1,079

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

Program and Financing (in millions of dollars)

Identification code 017-1003-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Health care contribution - Reserve component	93	108	123
0900 Total new obligations, unexpired accounts (object class 12.2)	93	108	123
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	93	108	123
1930 Total budgetary resources available	93	108	123
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	93	108	123
3020 Outlays (gross)	-93	-108	-123
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	93	108	123
Outlays, gross:			
4010 Outlays from new discretionary authority	93	108	123
4180 Budget authority, net (total)	93	108	123
4190 Outlays, net (total)	93	108	123

RESERVE PERSONNEL, AIR FORCE

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Air Force Reserve on active duty under sections 10211, 10305, and 9038 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$2,844,302,000.

Program and Financing (in millions of dollars)

Identification code 057-3700-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Reserve component training and support	2,590	2,748	2,844
0801 Reimbursable program activity	15	13	14
0900 Total new obligations, unexpired accounts	2,605	2,761	2,858
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		19	2
1020 Adjustment of unobligated bal brought forward, Oct 1		28	
1070 Unobligated balance (total)		47	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,597	2,701	2,844
1120 Appropriations transferred to other acct [057-3510]	-4		
1121 Appropriations transferred from other acct [097-0100]	4		
1160 Appropriation, discretionary (total)	2,597	2,701	2,844
Appropriations, mandatory:			
1200 Appropriation	19		
Spending authority from offsetting collections, discretionary:			
1700 Collected	14	15	15
1701 Change in uncollected payments, Federal sources	1		

1750 Spending auth from offsetting collections, disc (total)	15	15	15
1900 Budget authority (total)	2,631	2,716	2,859
1930 Total budgetary resources available	2,631	2,763	2,861
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-7		
1941 Unexpired unobligated balance, end of year	19	2	3

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	253	224	261
3010 New obligations, unexpired accounts	2,605	2,761	2,858
3011 Obligations ("upward adjustments"), expired accounts	52		
3020 Outlays (gross)	-2,617	-2,724	-2,834
3041 Recoveries of prior year unpaid obligations, expired	-69		
3050 Unpaid obligations, end of year	224	261	285
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3071 Change in uncollected pymts, Fed sources, expired	2		
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	251	223	260
3200 Obligated balance, end of year	223	260	284

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,612	2,716	2,859
Outlays, gross:			
4010 Outlays from new discretionary authority	2,413	2,500	2,631
4011 Outlays from discretionary balances	204	205	203
4020 Outlays, gross (total)	2,617	2,705	2,834
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-15	-15	-15
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-17	-15	-15
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4052 Offsetting collections credited to expired accounts	3		
4060 Additional offsets against budget authority only (total)	2		
4070 Budget authority, net (discretionary)	2,597	2,701	2,844
4080 Outlays, net (discretionary)	2,600	2,690	2,819
Mandatory:			
4090 Budget authority, gross	19		
Outlays, gross:			
4101 Outlays from mandatory balances		19	
4180 Budget authority, net (total)	2,616	2,701	2,844
4190 Outlays, net (total)	2,600	2,709	2,819

Object Classification (in millions of dollars)

Identification code 057-3700-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	330	342	369
11.7 Military personnel	1,476	1,610	1,676
11.9 Total personnel compensation	1,806	1,952	2,045
12.2 Military personnel benefits	305	314	286
12.2 Military personnel benefits	195	201	214
21.0 Travel and transportation of persons	254	252	267
22.0 Transportation of things	11	1	1
26.0 Supplies and materials	17	26	28
41.0 Grants, subsidies, and contributions	1		1
42.0 Insurance claims and indemnities	1	2	2
99.0 Direct obligations	2,590	2,748	2,844
99.0 Reimbursable obligations	15	13	14
99.9 Total new obligations, unexpired accounts	2,605	2,761	2,858

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

Program and Financing (in millions of dollars)

Identification code 057-1008-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Health care contribution - Reserve component	196	226	247
0900 Total new obligations, unexpired accounts (object class 12.2)	196	226	247
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	196	226	247
1930 Total budgetary resources available	196	226	247
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	196	226	247
3020 Outlays (gross)	-196	-226	-247
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	196	226	247
Outlays, gross:			
4010 Outlays from new discretionary authority	196	226	247
4180 Budget authority, net (total)	196	226	247
4190 Outlays, net (total)	196	226	247

NATIONAL GUARD PERSONNEL, ARMY

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Army National Guard while on duty under sections 10211, 10302, or 12402 of title 10 or section 708 of title 32, United States Code, or while serving on duty under section 12301(d) of title 10 or section 502(f) of title 32, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$11,555,125,000.

Program and Financing (in millions of dollars)

Identification code 021-2060-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Reserve component training and support	10,338	10,668	11,555
0801 Reimbursable program activity	34	55	194
0900 Total new obligations, unexpired accounts	10,372	10,723	11,749
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		26	15
1020 Adjustment of unobligated bal brought forward, Oct 1		152	
1020 Adjustment of unobligated bal brought forward, Oct 1		13	
1070 Unobligated balance (total)		191	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10,020	10,477	11,555
1120 Appropriations transferred to other acct [097-0105]	-1		
1121 Appropriations transferred from other acct [097-0100]	1		
1121 Appropriations transferred from other acct [097-0105]	267		
1121 Appropriations transferred from other acct [021-2020]	74		
1160 Appropriation, discretionary (total)	10,361	10,477	11,555
Appropriations, mandatory:			
1200 Appropriation	26		
Spending authority from offsetting collections, discretionary:			
1700 Collected	21	70	200
1701 Change in uncollected payments, Federal sources	15		
1750 Spending auth from offsetting collections, disc (total)	36	70	200
1900 Budget authority (total)	10,423	10,547	11,755
1930 Total budgetary resources available	10,423	10,738	11,770
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-25		
1941 Unexpired unobligated balance, end of year	26	15	21

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	866	819	906
3010 New obligations, unexpired accounts	10,372	10,723	11,749
3011 Obligations ("upward adjustments"), expired accounts	524		
3020 Outlays (gross)	-10,470	-10,636	-11,627
3041 Recoveries of prior year unpaid obligations, expired	-473		
3050 Unpaid obligations, end of year	819	906	1,028
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-193	-191	-191
3070 Change in uncollected pymts, Fed sources, unexpired	-15		
3071 Change in uncollected pymts, Fed sources, expired	17		
3090 Uncollected pymts, Fed sources, end of year	-191	-191	-191
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	673	628	715
3200 Obligated balance, end of year	628	715	837

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	10,397	10,547	11,755
Outlays, gross:			
4010 Outlays from new discretionary authority	9,884	9,814	10,946
4011 Outlays from discretionary balances	586	793	681
4020 Outlays, gross (total)	10,470	10,607	11,627
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-43	-70	-200
4033 Non-Federal sources	-10		
4040 Offsets against gross budget authority and outlays (total)	-53	-70	-200
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-15		
4052 Offsetting collections credited to expired accounts	32		
4060 Additional offsets against budget authority only (total)	17		
4070 Budget authority, net (discretionary)	10,361	10,477	11,555
4080 Outlays, net (discretionary)	10,417	10,537	11,427
Mandatory:			
4090 Budget authority, gross	26		
Outlays, gross:			
4101 Outlays from mandatory balances		29	
4180 Budget authority, net (total)	10,387	10,477	11,555
4190 Outlays, net (total)	10,417	10,566	11,427

Object Classification (in millions of dollars)

Identification code 021-2060-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	1,457	1,604	1,623
11.7 Military personnel	6,248	6,367	7,088
11.9 Total personnel compensation	7,705	7,971	8,711
12.2 Military personnel benefits	1,339	1,350	1,264
12.2 Military personnel benefits	917	937	1,086
21.0 Travel and transportation of persons	281	292	363
26.0 Supplies and materials	96	117	131
42.0 Insurance claims and indemnities		1	
99.0 Direct obligations	10,338	10,668	11,555
99.0 Reimbursable obligations	34	55	194
99.9 Total new obligations, unexpired accounts	10,372	10,723	11,749

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

Program and Financing (in millions of dollars)

Identification code 021-1006-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Health care contribution - Reserve component	954	1,102	1,239
0900 Total new obligations, unexpired accounts (object class 12.2)	954	1,102	1,239
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	954	1,102	1,239

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

Program and Financing—Continued

Identification code 021-1006-0-1-051	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available	954	1,102	1,239
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	954	1,102	1,239
3020 Outlays (gross)	-954	-1,102	-1,239
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	954	1,102	1,239
Outlays, gross:			
4010 Outlays from new discretionary authority	954	1,102	1,239
4180 Budget authority, net (total)	954	1,102	1,239
4190 Outlays, net (total)	954	1,102	1,239

NATIONAL GUARD PERSONNEL, AIR FORCE

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Air National Guard on duty under sections 10211, 10305, or 12402 of title 10 or section 708 of title 32, United States Code, or while serving on duty under section 12301(d) of title 10 or section 502(f) of title 32, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$5,918,475,000.

Program and Financing (in millions of dollars)

Identification code 057-3850-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Reserve component training and support	5,271	5,587	5,918
0801 Reimbursable program activity	63	78	98
0900 Total new obligations, unexpired accounts	5,334	5,665	6,016
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		44	2
1020 Adjustment of unobligated bal brought forward, Oct 1		75	
1020 Adjustment of unobligated bal brought forward, Oct 1		1	
1070 Unobligated balance (total)		120	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,287	5,467	5,918
1120 Appropriations transferred to other acct [097-0105]	-1		
1120 Appropriations transferred to other acct [057-3510]	-112		
1120 Appropriations transferred to other acct [057-3840]	-2		
1121 Appropriations transferred from other acct [097-0100]	7		
1121 Appropriations transferred from other acct [097-0105]	72		
1121 Appropriations transferred from other acct [017-1453]	18		
1121 Appropriations transferred from other acct [017-1804]	3		
1121 Appropriations transferred from other acct [017-1806]	4		
1160 Appropriation, discretionary (total)	5,276	5,467	5,918
Appropriations, mandatory:			
1200 Appropriation	44		
Spending authority from offsetting collections, discretionary:			
1700 Collected	57	80	100
1701 Change in uncollected payments, Federal sources	6		
1750 Spending auth from offsetting collections, disc (total)	63	80	100
1900 Budget authority (total)	5,383	5,547	6,018
1930 Total budgetary resources available	5,383	5,667	6,020
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
1941 Unexpired unobligated balance, end of year	44	2	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	922	732	498
3010 New obligations, unexpired accounts	5,334	5,665	6,016
3011 Obligations ("upward adjustments"), expired accounts	162		

3020 Outlays (gross)	-5,354	-5,899	-5,962
3041 Recoveries of prior year unpaid obligations, expired	-332		
3050 Unpaid obligations, end of year	732	498	552
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-72	-57	-57
3070 Change in uncollected pymts, Fed sources, unexpired	-6		
3071 Change in uncollected pymts, Fed sources, expired	21		
3090 Uncollected pymts, Fed sources, end of year	-57	-57	-57
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	850	675	441
3200 Obligated balance, end of year	675	441	495

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	5,339	5,547	6,018
Outlays, gross:			
4010 Outlays from new discretionary authority	4,928	5,219	5,663
4011 Outlays from discretionary balances	426	635	299
4020 Outlays, gross (total)	5,354	5,854	5,962
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-105	-80	-100
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-106	-80	-100
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-6		
4052 Offsetting collections credited to expired accounts	49		
4060 Additional offsets against budget authority only (total)	43		
4070 Budget authority, net (discretionary)	5,276	5,467	5,918
4080 Outlays, net (discretionary)	5,248	5,774	5,862
Mandatory:			
4090 Budget authority, gross	44		
Outlays, gross:			
4101 Outlays from mandatory balances		45	
4180 Budget authority, net (total)	5,320	5,467	5,918
4190 Outlays, net (total)	5,248	5,819	5,862

Object Classification (in millions of dollars)

Identification code 057-3850-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	928	912	1,024
11.7 Military personnel	3,073	3,354	3,528
11.9 Total personnel compensation	4,001	4,266	4,552
12.2 Military personnel benefits	683	692	623
12.2 Military personnel benefits	365	437	487
21.0 Travel and transportation of persons	206	177	234
22.0 Transportation of things	14	11	18
42.0 Insurance claims and indemnities	2	4	4
99.0 Direct obligations	5,271	5,587	5,918
99.0 Reimbursable obligations	63	78	98
99.9 Total new obligations, unexpired accounts	5,334	5,665	6,016

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NATIONAL GUARD
PERSONNEL, AIR FORCE

Program and Financing (in millions of dollars)

Identification code 057-1009-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Health care contribution - Reserve component	384	431	465
0900 Total new obligations, unexpired accounts (object class 12.2)	384	431	465
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	384	431	465
1930 Total budgetary resources available	384	431	465
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	384	431	465

3020	Outlays (gross)	-384	-431	-465
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	384	431	465
Outlays, gross:				
4010	Outlays from new discretionary authority	384	431	465
4180	Budget authority, net (total)	384	431	465
4190	Outlays, net (total)	384	431	465

Program and Financing (in millions of dollars)

Identification code 021-2020-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Operating Forces	41,503	41,249	42,656
0002	Mobilization	1,069	611	1,182
0003	Training and Recruiting	6,033	5,396	5,627
0004	Administration and Service-Wide Activities	13,805	13,325	14,650
0799	Total direct obligations	62,410	60,581	64,115
0801	Reimbursable program activity	10,245	14,650	14,631
0900	Total new obligations, unexpired accounts	72,655	75,231	78,746

CONCURRENT RECEIPT ACCRUAL PAYMENTS TO THE MILITARY RETIREMENT FUND

Program and Financing (in millions of dollars)

Identification code 097-0041-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0010	Concept obligations	22,588	24,340	31,551
0900	Total new obligations, unexpired accounts (object class 12.2)	22,588	24,340	31,551
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	24,633	26,543	34,407
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-2,045	-2,203	-2,856
1260	Appropriations, mandatory (total)	22,588	24,340	31,551
1930	Total budgetary resources available	22,588	24,340	31,551

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	776	2,775	249
1001	Discretionary unobligated balance brought fwd, Oct 1	629		
1010	Unobligated balance transfer to other accts [021-2035]	-1		
1010	Unobligated balance transfer to other accts [021-2040]	-14		
1011	Unobligated balance transfer from other acct [097-0100]	646		
1011	Unobligated balance transfer from other acct [097-0810]	1		
1011	Unobligated balance transfer from other acct [097-0801]	45		
1011	Unobligated balance transfer from other acct [097-0105]	334		
1011	Unobligated balance transfer from other acct [097-4930.001]	400		
1012	Unobligated balance transfers between expired and unexpired accounts	57		
1020	Adjustment of unobligated bal brought forward, Oct 1		-110	
1020	Adjustment of unobligated bal brought forward, Oct 1		560	
1021	Recoveries of prior year unpaid obligations	513		
1033	Recoveries of prior year paid obligations	75		
1070	Unobligated balance (total)	2,832	3,225	249
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	57,557	57,535	64,115
1120	Appropriations transferred to other acct [097-0100]	-18		
1120	Appropriations transferred to other acct [021-2010]	-130		
1120	Appropriations transferred to other acct [021-2040]	-114		
1120	Appropriations transferred to other acct [021-2060]	-74		
1120	Appropriations transferred to other acct [021-2070]	-43		
1120	Appropriations transferred to other acct [057-3022]	-11		
1121	Appropriations transferred from other acct [097-0100]	2,202		
1121	Appropriations transferred from other acct [097-0105]	293		
1121	Appropriations transferred from other acct [097-0810]	283		
1121	Appropriations transferred from other acct [097-0811]	236		
1121	Appropriations transferred from other acct [017-1109]	56		
1121	Appropriations transferred from other acct [017-1453]	3		
1121	Appropriations transferred from other acct [017-1507]	12		
1121	Appropriations transferred from other acct [017-1810]	64		
1121	Appropriations transferred from other acct [021-2032]	87		
1121	Appropriations transferred from other acct [057-3620]	6		
1160	Appropriation, discretionary (total)	60,409	57,535	64,115
Appropriations, mandatory:				
1200	Appropriation	2,603		
1220	Appropriations transferred to other acct [011-5512]	-13		
1221	Appropriations transferred from other acct [011-5512]	24	20	14
1260	Appropriations, mandatory (total)	2,614	20	14
Spending authority from offsetting collections, discretionary:				
1700	Collected	4,559	14,700	14,700
1701	Change in uncollected payments, Federal sources	5,287		
1750	Spending auth from offsetting collections, disc (total)	9,846	14,700	14,700
Spending authority from offsetting collections, mandatory:				
1800	Collected	20		
1900	Budget authority (total)	72,889	72,255	78,829
1930	Total budgetary resources available	75,721	75,480	79,078
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-291		
1941	Unexpired unobligated balance, end of year	2,775	249	332

OPERATION AND MAINTENANCE

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

Federal Funds

OPERATION AND MAINTENANCE, ARMY

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Army, as authorized by law, \$64,114,683,000: Provided, That, of the funds provided under this heading, not to exceed \$12,478,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Army, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That, of the funds provided under this heading, \$3,188,272,000 shall remain available until September 30, 2028, of which \$235,346,000 shall be available only for expenses relating to certain classified and sensitive activities.

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	46,612	42,223	39,454
3010	New obligations, unexpired accounts	72,655	75,231	78,746
3011	Obligations ("upward adjustments"), expired accounts	4,351		
3020	Outlays (gross)	-73,372	-78,000	-81,114
3040	Recoveries of prior year unpaid obligations, unexpired	-513		
3041	Recoveries of prior year unpaid obligations, expired	-7,510		
3050	Unpaid obligations, end of year	42,223	39,454	37,086
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-10,489	-9,799	-9,799
3070	Change in uncollected pymts, Fed sources, unexpired	-5,287		

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

Identification code 021–2020–0–1–051	2025 actual	2026 est.	2027 est.
3071 Change in uncollected pymts, Fed sources, expired	5,977		
3090 Uncollected pymts, Fed sources, end of year	-9,799	-9,799	-9,799
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	36,123	32,424	29,655
3200 Obligated balance, end of year	32,424	29,655	27,287
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	70,255	72,235	78,815
Outlays, gross:			
4010 Outlays from new discretionary authority	44,486	49,221	53,169
4011 Outlays from discretionary balances	28,882	27,543	27,069
4020 Outlays, gross (total)	73,368	76,764	80,238
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-9,773	-14,700	-14,700
4033 Non-Federal sources	-707		
4040 Offsets against gross budget authority and outlays (total)	-10,480	-14,700	-14,700
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-5,287		
4052 Offsetting collections credited to expired accounts	5,921		
4060 Additional offsets against budget authority only (total)	634		
4070 Budget authority, net (discretionary)	60,409	57,535	64,115
4080 Outlays, net (discretionary)	62,888	62,064	65,538
Mandatory:			
4090 Budget authority, gross	2,634	20	14
Outlays, gross:			
4100 Outlays from new mandatory authority	2	11	8
4101 Outlays from mandatory balances	2	1,225	868
4110 Outlays, gross (total)	4	1,236	876
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-97		
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	2		
4143 Recoveries of prior year paid obligations, unexpired accounts	75		
4150 Additional offsets against budget authority only (total)	77		
4160 Budget authority, net (mandatory)	2,614	20	14
4170 Outlays, net (mandatory)	-93	1,236	876
4180 Budget authority, net (total)	63,023	57,555	64,129
4190 Outlays, net (total)	62,795	63,300	66,414

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	63,023	57,555	64,129
Outlays	62,795	63,300	66,414
Legislative proposal, subject to PAYGO:			
Budget Authority			9,464
Outlays			5,678
Total:			
Budget Authority	63,023	57,555	73,593
Outlays	62,795	63,300	72,092

Object Classification (in millions of dollars)

Identification code 021–2020–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	9,207	7,825	7,837
11.3 Other than full-time permanent	127	103	104
11.5 Other personnel compensation	512	325	436
11.9 Total personnel compensation	9,846	8,253	8,377
12.1 Civilian personnel benefits	3,892	3,304	3,281
13.0 Benefits for former personnel	14	12	8
21.0 Travel and transportation of persons	1,980	1,450	1,432
22.0 Transportation of things	3,061	1,946	2,650
23.1 Rental payments to GSA	101	172	113
23.2 Rental payments to others	718	522	492
23.3 Communications, utilities, and miscellaneous charges	2,337	2,226	2,632

24.0 Printing and reproduction	120	152	119
25.1 Advisory and assistance services	4,374	2,756	2,868
25.2 Other services from non-Federal sources	5,307	5,040	5,451
25.3 Other goods and services from Federal sources	4,094	4,595	7,074
25.3 Other goods and services from Federal sources	470	425	450
25.3 Other goods and services from Federal sources	3,439	5,476	5,995
25.4 Operation and maintenance of facilities	6,464	7,910	3,219
25.6 Medical care	98	59	60
25.7 Operation and maintenance of equipment	5,274	5,720	6,359
25.8 Subsistence and support of persons	223	279	267
26.0 Supplies and materials	7,820	7,900	9,146
31.0 Equipment	1,272	1,053	1,186
32.0 Land and structures	936	691	2,208
41.0 Grants, subsidies, and contributions	532	610	702
42.0 Insurance claims and indemnities	33	27	23
43.0 Interest and dividends	4	3	3
44.0 Refunds	1		
99.0 Direct obligations	62,410	60,581	64,115
99.0 Reimbursable obligations	10,245	14,650	14,631
99.9 Total new obligations, unexpired accounts	72,655	75,231	78,746

Employment Summary

Identification code 021–2020–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	97,821	84,532	84,123
2001 Reimbursable civilian full-time equivalent employment	10,509	7,702	7,571

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

Program and Financing (in millions of dollars)

Identification code 021–2020–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating forces			9,464
0799 Total direct obligations			9,464
0900 Total new obligations, unexpired accounts (object class 26.0)			9,464
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			9,464
1900 Budget authority (total)			9,464
1930 Total budgetary resources available			9,464
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			9,464
3020 Outlays (gross)			-5,678
3050 Unpaid obligations, end of year			3,786
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			3,786
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			9,464
Outlays, gross:			
4100 Outlays from new mandatory authority			5,678
4180 Budget authority, net (total)			9,464
4190 Outlays, net (total)			5,678

OPERATION AND MAINTENANCE, NAVY

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Navy and the Marine Corps, as authorized by law, \$82,568,546,000: Provided, That, of the funds provided under this heading, not to exceed \$15,055,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Navy, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That, of the funds provided under this heading, \$4,084,376,000 shall remain available until September 30, 2028, of which \$109,915,000 shall be available only for expenses relating to certain classified and sensitive activities.

Program and Financing (in millions of dollars)

Identification code 017-1804-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating forces	65,842	68,011	71,773
0002 Mobilization	2,449	1,917	2,118
0003 Training and recruiting	2,859	2,545	2,816
0004 Administration and Service-wide Activities	6,794	5,867	5,862
0799 Total direct obligations	77,944	78,340	82,569
0801 Reimbursable program activity	5,258	6,787	7,212
0900 Total new obligations, unexpired accounts	83,202	85,127	89,781
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	178	2,665	84
1001 Discretionary unobligated balance brought fwd, Oct 1	143		
1010 Unobligated balance transfer to other accts [017-1319]	-24		
1010 Unobligated balance transfer to other accts [011-5512]	-2		
1011 Unobligated balance transfer from other acct [097-0100]	280		
1011 Unobligated balance transfer from other acct [097-4930.002]	100		
1011 Unobligated balance transfer from other acct [097-0105]	60		
1012 Unobligated balance transfers between expired and unexpired accounts	36		
1020 Adjustment of unobligated bal brought forward, Oct 1		971	
1020 Adjustment of unobligated bal brought forward, Oct 1		768	
1021 Recoveries of prior year unpaid obligations	26		
1070 Unobligated balance (total)	654	4,404	84
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	74,761	73,979	82,569
1120 Appropriations transferred to other acct [097-0100]	-22		
1120 Appropriations transferred to other acct [057-3022]	-10		
1120 Appropriations transferred to other acct [057-3850]	-3		
1121 Appropriations transferred from other acct [097-0100]	2,403		
1121 Appropriations transferred from other acct [097-0105]	112		
1121 Appropriations transferred from other acct [097-0810]	344		
1160 Appropriation, discretionary (total)	77,585	73,979	82,569
Appropriations, mandatory:			
1200 Appropriation	2,624		
1220 Appropriations transferred to other acct [011-5512]	-9		
1221 Appropriations transferred from other acct [011-5512]	29	28	15
1260 Appropriations, mandatory (total)	2,644	28	15
Spending authority from offsetting collections, discretionary:			
1700 Collected	4,473	6,800	7,300
1701 Change in uncollected payments, Federal sources	607		
1750 Spending auth from offsetting collections, disc (total)	5,080	6,800	7,300
Spending authority from offsetting collections, mandatory:			
1800 Collected	35		
1801 Change in uncollected payments, Federal sources	-16		
1850 Spending auth from offsetting collections, mand (total)	19		
1900 Budget authority (total)	85,328	80,807	89,884
1930 Total budgetary resources available	85,982	85,211	89,968
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-115		
1941 Unexpired unobligated balance, end of year	2,665	84	187
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	36,163	41,117	44,195
3010 New obligations, unexpired accounts	83,202	85,127	89,781
3011 Obligations ("upward adjustments"), expired accounts	4,213		
3020 Outlays (gross)	-78,572	-82,049	-88,808
3040 Recoveries of prior year unpaid obligations, unexpired	-26		
3041 Recoveries of prior year unpaid obligations, expired	-3,863		
3050 Unpaid obligations, end of year	41,117	44,195	45,168
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-915	-1,358	-1,358
3070 Change in uncollected pymts, Fed sources, unexpired	-591		
3071 Change in uncollected pymts, Fed sources, expired	148		
3090 Uncollected pymts, Fed sources, end of year	-1,358	-1,358	-1,358
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	35,248	39,759	42,837
3200 Obligated balance, end of year	39,759	42,837	43,810
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	82,665	80,779	89,869

4010 Outlays, gross:			
Outlays from new discretionary authority	55,960	55,626	61,796
4011 Outlays from discretionary balances	22,585	24,884	25,791
4020 Outlays, gross (total)	78,545	80,510	87,587
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3,851	-6,800	-7,300
4033 Non-Federal sources	-1,371		
4040 Offsets against gross budget authority and outlays (total)	-5,222	-6,800	-7,300
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-607		
4052 Offsetting collections credited to expired accounts	749		
4060 Additional offsets against budget authority only (total)	142		
4070 Budget authority, net (discretionary)	77,585	73,979	82,569
4080 Outlays, net (discretionary)	73,323	73,710	80,287
Mandatory:			
4090 Budget authority, gross	2,663	28	15
Outlays, gross:			
4100 Outlays from new mandatory authority		18	10
4101 Outlays from mandatory balances	27	1,521	1,211
4110 Outlays, gross (total)	27	1,539	1,221
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-16		
4123 Non-Federal sources	-19		
4130 Offsets against gross budget authority and outlays (total)	-35		
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	16		
4160 Budget authority, net (mandatory)	2,644	28	15
4170 Outlays, net (mandatory)	-8	1,539	1,221
4180 Budget authority, net (total)	80,229	74,007	82,584
4190 Outlays, net (total)	73,315	75,249	81,508

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	80,229	74,007	82,584
Outlays	73,315	75,249	81,508
Legislative proposal, subject to PAYGO:			
Budget Authority			4,646
Outlays			3,066
Total:			
Budget Authority	80,229	74,007	87,230
Outlays	73,315	75,249	84,574

Object Classification (in millions of dollars)

Identification code 017-1804-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	10,394	9,845	10,405
11.3 Other than full-time permanent	118	112	79
11.5 Other personnel compensation	1,033	720	928
11.8 Special personal services payments	51	22	56
11.9 Total personnel compensation	11,596	10,699	11,468
12.1 Civilian personnel benefits	4,450	4,177	4,489
13.0 Benefits for former personnel	8	8	5
21.0 Travel and transportation of persons	1,442	1,089	1,288
22.0 Transportation of things	823	661	800
23.1 Rental payments to GSA	77	47	61
23.2 Rental payments to others	442	580	342
23.3 Communications, utilities, and miscellaneous charges	2,267	2,304	2,219
24.0 Printing and reproduction	126	150	141
25.1 Advisory and assistance services	3,844	1,899	2,176
25.2 Other services from non-Federal sources	1,787	1,571	2,300
25.3 Other goods and services from Federal sources	4,739	5,669	5,275
25.3 Other goods and services from Federal sources	71	56	57
25.3 Other goods and services from Federal sources	10,781	11,208	12,251
25.4 Operation and maintenance of facilities	5,445	5,255	8,364
25.5 Research and development contracts	186	54	39
25.6 Medical care	10	10	9
25.7 Operation and maintenance of equipment	12,747	16,645	13,824
25.8 Subsistence and support of persons	135	164	155
26.0 Supplies and materials	9,469	13,463	14,409
31.0 Equipment	6,308	1,733	1,974
32.0 Land and structures	1,146	841	862
41.0 Grants, subsidies, and contributions	33	39	43
42.0 Insurance claims and indemnities	9	18	18

OPERATION AND MAINTENANCE, NAVY—Continued
Object Classification—Continued

Identification code 017-1804-0-1-051	2025 actual	2026 est.	2027 est.
43.0 Interest and dividends	3		
99.0 Direct obligations	77,944	78,340	82,569
99.0 Reimbursable obligations	5,258	6,787	7,212
99.9 Total new obligations, unexpired accounts	83,202	85,127	89,781

Employment Summary

Identification code 017-1804-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	101,878	96,143	100,799
2001 Reimbursable civilian full-time equivalent employment	12,934	13,295	14,737

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

Program and Financing (in millions of dollars)

Identification code 017-1804-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces			4,646
0900 Total new obligations, unexpired accounts (object class 25.7)			4,646
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			4,646
1930 Total budgetary resources available			4,646
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			4,646
3020 Outlays (gross)			-3,066
3050 Unpaid obligations, end of year			1,580
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			1,580
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			4,646
Outlays, gross:			
4100 Outlays from new mandatory authority			3,066
4180 Budget authority, net (total)			4,646
4190 Outlays, net (total)			3,066

OPERATION AND MAINTENANCE, MARINE CORPS

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Marine Corps, as authorized by law, \$15,988,817,000, of which \$799,441,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 017-1106-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating forces	8,506	10,536	13,701
0003 Training and recruiting	1,059	1,049	1,637
0004 Administration and Service-wide Activities	628	585	651
0799 Total direct obligations	10,193	12,170	15,989
0801 Reimbursable program activity	349	337	344
0900 Total new obligations, unexpired accounts	10,542	12,507	16,333
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	49	1,047	174
1001 Discretionary unobligated balance brought fwd, Oct 1	9		
1011 Unobligated balance transfer from other acct [097-0100]	16		
1011 Unobligated balance transfer from other acct [097-0801]	4		

1012 Unobligated balance transfers between expired and unexpired accounts	2		
1020 Adjustment of unobligated bal brought forward, Oct 1		23	
1020 Adjustment of unobligated bal brought forward, Oct 1		171	
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	73	1,241	174
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10,027	10,969	15,989
1120 Appropriations transferred to other acct [097-0105]	-1		
1121 Appropriations transferred from other acct [097-0100]	111		
1121 Appropriations transferred from other acct [097-0105]	5		
1160 Appropriation, discretionary (total)	10,142	10,969	15,989
Appropriations, mandatory:			
1200 Appropriation	1,007		
1220 Appropriations transferred to other acct [011-5512]	-8		
1221 Appropriations transferred from other acct [011-5512]	28	1	
1260 Appropriations, mandatory (total)	1,027	1	
Spending authority from offsetting collections, discretionary:			
1700 Collected	304	470	320
1701 Change in uncollected payments, Federal sources	51		
1750 Spending auth from offsetting collections, disc (total)	355	470	320
Spending authority from offsetting collections, mandatory:			
1800 Collected	9		
1900 Budget authority (total)	11,533	11,440	16,309
1930 Total budgetary resources available	11,606	12,681	16,483
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-17		
1941 Unexpired unobligated balance, end of year	1,047	174	150
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,606	5,438	6,552
3010 New obligations, unexpired accounts	10,542	12,507	16,333
3011 Obligations ("upward adjustments"), expired accounts	397		
3020 Outlays (gross)	-10,471	-11,393	-14,376
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3041 Recoveries of prior year unpaid obligations, expired	-634		
3050 Unpaid obligations, end of year	5,438	6,552	8,509
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-148	-107	-107
3070 Change in uncollected pymts, Fed sources, unexpired	-51		
3071 Change in uncollected pymts, Fed sources, expired	92		
3090 Uncollected pymts, Fed sources, end of year	-107	-107	-107
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,458	5,331	6,445
3200 Obligated balance, end of year	5,331	6,445	8,402
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10,497	11,439	16,309
Outlays, gross:			
4010 Outlays from new discretionary authority	6,610	7,161	10,073
4011 Outlays from discretionary balances	3,835	3,523	3,930
4020 Outlays, gross (total)	10,445	10,684	14,003
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-301	-470	-320
4033 Non-Federal sources	-95		
4040 Offsets against gross budget authority and outlays (total)	-396	-470	-320
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-51		
4052 Offsetting collections credited to expired accounts	92		
4060 Additional offsets against budget authority only (total)	41		
4070 Budget authority, net (discretionary)	10,142	10,969	15,989
4080 Outlays, net (discretionary)	10,049	10,214	13,683
Mandatory:			
4090 Budget authority, gross	1,036	1	
Outlays, gross:			
4100 Outlays from new mandatory authority	7	1	
4101 Outlays from mandatory balances	19	708	373
4110 Outlays, gross (total)	26	709	373
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-9		
4180 Budget authority, net (total)	11,169	10,970	15,989
4190 Outlays, net (total)	10,066	10,923	14,056

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	11,169	10,970	15,989
Outlays	10,066	10,923	14,056
Legislative proposal, subject to PAYGO:			
Budget Authority			5,575
Outlays			3,401
Total:			
Budget Authority	11,169	10,970	21,564
Outlays	10,066	10,923	17,457

Object Classification (in millions of dollars)

Identification code 017-1106-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,546	1,529	1,594
11.3 Other than full-time permanent	27		
11.5 Other personnel compensation	88	43	72
11.9 Total personnel compensation	1,661	1,572	1,666
12.1 Civilian personnel benefits	627	549	546
21.0 Travel and transportation of persons	437	445	713
22.0 Transportation of things	230	272	354
23.1 Rental payments to GSA	11	14	14
23.2 Rental payments to others	47	50	138
23.3 Communications, utilities, and miscellaneous charges	436	502	665
24.0 Printing and reproduction	130	162	321
25.1 Advisory and assistance services	1,350	1,205	1,492
25.2 Other services from non-Federal sources	416	417	466
25.3 Other goods and services from Federal sources	692	643	3,103
25.3 Other goods and services from Federal sources	17	28	
25.3 Other goods and services from Federal sources	581	886	
25.4 Operation and maintenance of facilities	995	2,114	626
25.5 Research and development contracts	26	24	23
25.6 Medical care	2	2	3
25.7 Operation and maintenance of equipment	800	932	1,315
25.8 Subsistence and support of persons	72	46	69
26.0 Supplies and materials	782	1,192	2,337
31.0 Equipment	595	756	1,257
32.0 Land and structures	283	318	836
41.0 Grants, subsidies, and contributions	2	2	2
42.0 Insurance claims and indemnities		38	43
43.0 Interest and dividends	1	1	1
99.0 Direct obligations	10,193	12,170	15,990
99.0 Reimbursable obligations	349	337	343
99.9 Total new obligations, unexpired accounts	10,542	12,507	16,333

Employment Summary

Identification code 017-1106-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	15,578	14,502	14,791
2001 Reimbursable civilian full-time equivalent employment	351	726	726

OPERATION AND MAINTENANCE, MARINE CORPS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017-1106-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces			5,575
0799 Total direct obligations			5,575
0900 Total new obligations, unexpired accounts (object class 26.0)			5,575
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			5,575
1900 Budget authority (total)			5,575
1930 Total budgetary resources available			5,575
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			5,575

3020 Outlays (gross)			3,401
3050 Unpaid obligations, end of year			2,174
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			2,174
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4090 Budget authority, gross			5,575
Outlays from new mandatory authority:			
4100 Outlays from new mandatory authority			3,401
4180 Budget authority, net (total)			5,575
4190 Outlays, net (total)			3,401

OPERATION AND MAINTENANCE, AIR FORCE

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Air Force, as authorized by law, \$74,039,636,000: Provided, That, of the funds provided under this heading, not to exceed \$8,238,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Air Force, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That of the funds provided under this heading, \$3,701,982,000 shall remain available until September 30, 2028, of which \$205,065,000 shall be available only for expenses relating to certain classified and sensitive activities.

Program and Financing (in millions of dollars)

Identification code 057-3400-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating forces	51,332	52,687	59,989
0002 Mobilization	4,554	3,638	4,105
0003 Training and recruiting	3,231	3,289	3,632
0004 Administration and Service-wide Activities	6,417	6,129	6,314
0799 Total direct obligations	65,534	65,743	74,040
0801 Reimbursable program activity	3,807	5,011	5,005
0900 Total new obligations, unexpired accounts	69,341	70,754	79,045
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	138	4,943	133
1001 Discretionary unobligated balance brought fwd, Oct 1	62		
1011 Unobligated balance transfer from other acct [097-0100]	131		
1011 Unobligated balance transfer from other acct [097-0810]	1		
1011 Unobligated balance transfer from other acct [097-0801]	34		
1011 Unobligated balance transfer from other acct [097-0105]	42		
1012 Unobligated balance transfers between expired and unexpired accounts	25		
1020 Adjustment of unobligated bal brought forward, Oct 1	-3	353	
1021 Recoveries of prior year unpaid obligations	12		
1070 Unobligated balance (total)	380	5,296	133
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	63,763	60,507	74,040
1120 Appropriations transferred to other acct [097-0810]	-1		
1120 Appropriations transferred to other acct [057-3740]	-2		
1120 Appropriations transferred to other acct [057-3840]	-15		
1121 Appropriations transferred from other acct [097-0100]	794		
1121 Appropriations transferred from other acct [097-0105]	154		
1121 Appropriations transferred from other acct [097-0810]	331		
1121 Appropriations transferred from other acct [057-3010]	15		
1121 Appropriations transferred from other acct [057-3080]	10		
1160 Appropriation, discretionary (total)	65,049	60,507	74,040
Appropriations, mandatory:			
1200 Appropriation	5,225		
1220 Appropriations transferred to other acct [011-5512]	-21		
1221 Appropriations transferred from other acct [011-5512]	23	34	14
1260 Appropriations, mandatory (total)	5,227	34	14
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,843	5,050	5,050
1701 Change in uncollected payments, Federal sources	922		
1750 Spending auth from offsetting collections, disc (total)	3,765	5,050	5,050
Spending authority from offsetting collections, mandatory:			
1800 Collected	13		
1900 Budget authority (total)	74,054	65,591	79,104
1930 Total budgetary resources available	74,434	70,887	79,237

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

Identification code 057-3400-0-1-051	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-150		
1941 Unexpired unobligated balance, end of year	4,943	133	192
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	37,406	37,808	41,089
3001 Adjustments to unpaid obligations brought forward, Oct 1	3		
3010 New obligations, unexpired accounts	69,341	70,754	79,045
3011 Obligations ("upward adjustments"), expired accounts	3,221		
3020 Outlays (gross)	-67,391	-67,473	-75,639
3040 Recoveries of prior year unpaid obligations, unexpired	-12		
3041 Recoveries of prior year unpaid obligations, expired	-4,760		
3050 Unpaid obligations, end of year	37,808	41,089	44,495
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,902	-1,907	-1,907
3070 Change in uncollected pymts, Fed sources, unexpired	-922		
3071 Change in uncollected pymts, Fed sources, expired	917		
3090 Uncollected pymts, Fed sources, end of year	-1,907	-1,907	-1,907
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	35,507	35,901	39,182
3200 Obligated balance, end of year	35,901	39,182	42,588

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	68,814	65,557	79,090
Outlays, gross:			
4010 Outlays from new discretionary authority	42,734	42,564	50,955
4011 Outlays from discretionary balances	24,358	20,890	23,416
4020 Outlays, gross (total)	67,092	63,454	74,371
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3,531	-5,050	-5,050
4033 Non-Federal sources	-286		
4040 Offsets against gross budget authority and outlays (total)	-3,817	-5,050	-5,050
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-922		
4052 Offsetting collections credited to expired accounts	974		
4060 Additional offsets against budget authority only (total)	52		
4070 Budget authority, net (discretionary)	65,049	60,507	74,040
4080 Outlays, net (discretionary)	63,275	58,404	69,321
Mandatory:			
4090 Budget authority, gross	5,240	34	14
Outlays, gross:			
4100 Outlays from new mandatory authority	287	19	8
4101 Outlays from mandatory balances	12	4,000	1,260
4110 Outlays, gross (total)	299	4,019	1,268
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-13		
4180 Budget authority, net (total)	70,276	60,541	74,054
4190 Outlays, net (total)	63,561	62,423	70,589

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	70,276	60,541	74,054
Outlays	63,561	62,423	70,589
Legislative proposal, subject to PAYGO:			
Budget Authority			5,776
Outlays			3,581
Total:			
Budget Authority	70,276	60,541	79,830
Outlays	63,561	62,423	74,170

Object Classification (in millions of dollars)

Identification code 057-3400-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	7,671	7,220	7,944
11.3 Other than full-time permanent	10	1	1

11.5 Other personnel compensation	330	109	
11.9 Total personnel compensation	8,011	7,330	7,945
12.1 Civilian personnel benefits	2,851	2,302	2,135
13.0 Benefits for former personnel	7	33	33
21.0 Travel and transportation of persons	1,740	1,334	1,913
22.0 Transportation of things	229	263	305
23.1 Rental payments to GSA	1	4	4
23.2 Rental payments to others	269	301	188
23.3 Communications, utilities, and miscellaneous charges	4,519	5,402	5,713
24.0 Printing and reproduction	98	161	144
25.1 Advisory and assistance services	2,449	1,619	3,673
25.2 Other services from non-Federal sources	2,542	2,127	935
25.3 Other goods and services from Federal sources	1,111	688	823
25.3 Other goods and services from Federal sources	16	6	8
25.3 Other goods and services from Federal sources	7,500	7,455	8,443
25.4 Operation and maintenance of facilities	2,082	2,302	2,158
25.5 Research and development contracts	37	182	283
25.6 Medical care	148	41	140
25.7 Operation and maintenance of equipment	15,292	16,093	13,118
25.8 Subsistence and support of persons	323	316	312
26.0 Supplies and materials	9,152	9,492	9,939
31.0 Equipment	3,440	3,438	4,437
32.0 Land and structures	3,625	4,745	11,345
41.0 Grants, subsidies, and contributions	74	65	41
42.0 Insurance claims and indemnities	14	42	4
43.0 Interest and dividends	4	2	1
99.0 Direct obligations	65,534	65,743	74,040
99.0 Reimbursable obligations	3,807	5,011	5,005
99.9 Total new obligations, unexpired accounts	69,341	70,754	79,045

Employment Summary

Identification code 057-3400-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	76,947	71,052	75,156
2001 Reimbursable civilian full-time equivalent employment	2,741	5,366	5,336

OPERATION AND MAINTENANCE, AIR FORCE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057-3400-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces			5,776
0900 Total new obligations, unexpired accounts (object class 25.7)			5,776
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			5,776
1930 Total budgetary resources available			5,776
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			5,776
3020 Outlays (gross)			-3,581
3050 Unpaid obligations, end of year			2,195
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			2,195
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			5,776
Outlays, gross:			
4100 Outlays from new mandatory authority			3,581
4180 Budget authority, net (total)			5,776
4190 Outlays, net (total)			3,581

OPERATION AND MAINTENANCE, SPACE FORCE

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Space Force, as authorized by law, \$9,265,917,000, of which \$463,296,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 057-3410-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces	4,863	5,517	8,780
0004 Administration and Service-Wide Activities	188	205	486
0799 Total direct obligations	5,051	5,722	9,266
0801 Reimbursable program activity	487	815	815
0900 Total new obligations, unexpired accounts	5,538	6,537	10,081
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	20	25
1001 Discretionary unobligated balance brought fwd, Oct 1	3		
1011 Unobligated balance transfer from other acct [097-0801]	8		
1012 Unobligated balance transfers between expired and unexpired accounts	2		
1020 Adjustment of unobligated bal brought forward, Oct 1		22	
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	14	42	25
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,134	5,680	9,266
1121 Appropriations transferred from other acct [097-0100]	6		
1160 Appropriation, discretionary (total)	5,140	5,680	9,266
Appropriations, mandatory:			
1200 Appropriation	20		
1220 Appropriations transferred to other acct [011-5512]	-16		
1221 Appropriations transferred from other acct [011-5512]	17	5	
1260 Appropriations, mandatory (total)	21	5	
Spending authority from offsetting collections, discretionary:			
1700 Collected	212	835	835
1701 Change in uncollected payments, Federal sources	275		
1750 Spending auth from offsetting collections, disc (total)	487	835	835
1900 Budget authority (total)	5,648	6,520	10,101
1930 Total budgetary resources available	5,662	6,562	10,126
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-104		
1941 Unexpired unobligated balance, end of year	20	25	45
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,762	4,276	3,848
3010 New obligations, unexpired accounts	5,538	6,537	10,081
3011 Obligations ("upward adjustments"), expired accounts	149		
3020 Outlays (gross)	-4,956	-6,965	-8,985
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-216		
3050 Unpaid obligations, end of year	4,276	3,848	4,944
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-281	-453	-453
3070 Change in uncollected pymts, Fed sources, unexpired	-275		
3071 Change in uncollected pymts, Fed sources, expired	103		
3090 Uncollected pymts, Fed sources, end of year	-453	-453	-453
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,481	3,823	3,395
3200 Obligated balance, end of year	3,823	3,395	4,491
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5,627	6,515	10,101
Outlays, gross:			
4010 Outlays from new discretionary authority	2,508	4,300	6,487
4011 Outlays from discretionary balances	2,448	2,646	2,483
4020 Outlays, gross (total)	4,956	6,946	8,970
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-179	-835	-835
4033 Non-Federal sources	-127		
4040 Offsets against gross budget authority and outlays (total)	-306	-835	-835
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-275		
4052 Offsetting collections credited to expired accounts	94		
4060 Additional offsets against budget authority only (total)	-181		
4070 Budget authority, net (discretionary)	5,140	5,680	9,266
4080 Outlays, net (discretionary)	4,650	6,111	8,135

Mandatory:			
4090 Budget authority, gross	21	5	
Outlays, gross:			
4100 Outlays from new mandatory authority		2	
4101 Outlays from mandatory balances		17	15
4110 Outlays, gross (total)		19	15
4180 Budget authority, net (total)	5,161	5,685	9,266
4190 Outlays, net (total)	4,650	6,130	8,150

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	5,161	5,685	9,266
Outlays	4,650	6,130	8,150
Legislative proposal, subject to PAYGO:			
Budget Authority			414
Outlays			257
Total:			
Budget Authority	5,161	5,685	9,680
Outlays	4,650	6,130	8,407

Object Classification (in millions of dollars)

Identification code 057-3410-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	364	404	712
11.3 Other than full-time permanent		1	1
11.5 Other personnel compensation	18	1	1
11.9 Total personnel compensation	382	406	714
12.1 Civilian personnel benefits	116	131	100
13.0 Benefits for former personnel		1	1
21.0 Travel and transportation of persons	63	61	124
22.0 Transportation of things	10	38	38
23.2 Rental payments to others	4	36	68
23.3 Communications, utilities, and miscellaneous charges	188	208	522
24.0 Printing and reproduction	13	1	1
25.1 Advisory and assistance services	428	158	276
25.2 Other services from non-Federal sources	85	217	186
25.3 Other goods and services from Federal sources	41	1	1
25.3 Other goods and services from Federal sources	79	44	66
25.4 Operation and maintenance of facilities	188	113	116
25.5 Research and development contracts	12		103
25.6 Medical care	4	1	1
25.7 Operation and maintenance of equipment	2,467	3,168	4,316
25.8 Subsistence and support of persons		1	1
26.0 Supplies and materials	131	112	162
31.0 Equipment	361	438	613
32.0 Land and structures	474	587	1,857
41.0 Grants, subsidies, and contributions	1		
42.0 Insurance claims and indemnities	1		
99.0 Direct obligations	5,051	5,722	9,266
99.0 Reimbursable obligations	487	815	815
99.9 Total new obligations, unexpired accounts	5,538	6,537	10,081

Employment Summary

Identification code 057-3410-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,558	2,761	4,673

OPERATION AND MAINTENANCE, SPACE FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057-3410-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Administration and Service-Wide Activities			414
0900 Total new obligations, unexpired accounts (object class 31.0)			414
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			414
1930 Total budgetary resources available			414

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

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Change in obligated balance, Unpaid obligations, Budget authority and outlays, net.

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Unobligated balance transfer to other accts, Adjustments, Recoveries of prior year unpaid obligations.

OPERATION AND MAINTENANCE, DEFENSE-WIDE
(INCLUDING TRANSFER OF FUNDS)

For expenses, not otherwise provided for, necessary for the operation and maintenance of activities and agencies of the Department of Defense (other than the military departments), as authorized by law, \$64,251,581,000: Provided, That not more than \$2,981,000 may be used for the Combatant Commander Initiative Fund authorized under section 166a of title 10, United States Code: Provided further, That not to exceed \$36,000,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of Defense, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That of the funds provided under this heading, \$28,515,000, to remain available until expended, shall be available only for expenses relating to certain classified activities, and may be transferred as necessary by the Secretary of Defense to operation and maintenance appropriations or research, development, test and evaluation appropriations, to be merged with and to be available for the same time period as the appropriations to which transferred: Provided further, That any ceiling on the investment item unit cost of items that may be purchased with operation and maintenance funds shall not apply to the funds described in the preceding proviso: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act: Provided further, That of the funds provided under this heading, \$3,037,519,000 shall remain available until September 30, 2028, of which \$3,183,000 shall be available only for expenses relating to certain classified and sensitive activities.

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity, Budgetary resources, Unobligated balance.

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Unobligated balance (total), Budget authority, Appropriations, discretionary, Appropriations, mandatory, Appropriations, mandatory (total), Spending authority from offsetting collections, discretionary, Change in uncollected payments, Federal sources, Spending auth from offsetting collections, disc (total), Budget authority (total), Total budgetary resources available, Memorandum (non-add) entries, Change in obligated balance.

3040	Recoveries of prior year unpaid obligations, unexpired	-23		
3041	Recoveries of prior year unpaid obligations, expired	-3,219		
3050	Unpaid obligations, end of year	24,282	29,023	26,163
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,257	-1,147	-1,147
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070	Change in uncollected pymts, Fed sources, unexpired	-767		
3071	Change in uncollected pymts, Fed sources, expired	878		
3090	Uncollected pymts, Fed sources, end of year	-1,147	-1,147	-1,147
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	24,284	23,135	27,876
3200	Obligated balance, end of year	23,135	27,876	25,016

25.6	Medical care	97	80	153
25.7	Operation and maintenance of equipment	7,902	11,329	8,998
25.8	Subsistence and support of persons	27	39	57
26.0	Supplies and materials	1,561	1,627	1,459
31.0	Equipment	2,289	2,832	3,344
32.0	Land and structures	320	423	419
41.0	Grants, subsidies, and contributions	943	906	307
43.0	Interest and dividends		3	3
99.0	Direct obligations	62,700	59,627	64,252
99.0	Reimbursable obligations	1,858	3,322	2,836
99.9	Total new obligations, unexpired accounts	64,558	62,949	67,088

Employment Summary

Identification code 097-0100-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	88,581	85,474	90,586
2001 Reimbursable civilian full-time equivalent employment	2,620	3,026	1,570
3001 Allocation account civilian full-time equivalent employment	3,868	3,868	3,868

OPERATION AND MAINTENANCE, DEFENSE-WIDE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097-0100-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces			12
0003 Training and Recruiting			15
0004 Administration and Service-wide Activities			15,950
0900 Total new obligations, unexpired accounts (object class 25.7)			15,977

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			15,977
1930 Total budgetary resources available			15,977

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			15,977
3020 Outlays (gross)			-9,762
3050 Unpaid obligations, end of year			6,215
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			6,215

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			15,977
Outlays, gross:			
4100 Outlays from new mandatory authority			9,762
4180 Budget authority, net (total)			15,977
4190 Outlays, net (total)			9,762

Budget authority and outlays, net:				
Discretionary:				
4000 Budget authority, gross	57,065	58,154	66,552	
Outlays, gross:				
4010 Outlays from new discretionary authority	35,366	36,388	41,558	
4011 Outlays from discretionary balances	29,105	15,002	26,464	
4020 Outlays, gross (total)	64,471	51,390	68,022	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030 Federal sources:	-2,015	-2,200	-2,300	
4033 Non-Federal sources:	-1,260			
4040 Offsets against gross budget authority and outlays (total) ...	-3,275	-2,200	-2,300	
Additional offsets against gross budget authority only:				
4050 Change in uncollected pymts, Fed sources, unexpired	-767			
4052 Offsetting collections credited to expired accounts	1,124			
4060 Additional offsets against budget authority only (total)	357			
4070 Budget authority, net (discretionary)	54,147	55,954	64,252	
4080 Outlays, net (discretionary)	61,196	49,190	65,722	
Mandatory:				
4090 Budget authority, gross	52,282	33	22	
Outlays, gross:				
4100 Outlays from new mandatory authority	2	18	12	
4101 Outlays from mandatory balances	6	6,800	1,914	
4110 Outlays, gross (total)	8	6,818	1,926	
4180 Budget authority, net (total)	106,429	55,987	64,274	
4190 Outlays, net (total)	61,204	56,008	67,648	

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	106,429	55,987	64,274
Outlays	61,204	56,008	67,648
Legislative proposal, subject to PAYGO:			
Budget Authority			15,977
Outlays			9,762
Total:			
Budget Authority	106,429	55,987	80,251
Outlays	61,204	56,008	77,410

Object Classification (in millions of dollars)

Identification code 097-0100-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	11,173	11,999	11,596
11.3 Other than full-time permanent	177	214	169
11.5 Other personnel compensation	639	437	766
11.8 Special personal services payments	85	67	62
11.9 Total personnel compensation	12,074	12,717	12,593
12.1 Civilian personnel benefits	4,498	3,099	4,606
13.0 Benefits for former personnel	7	14	5
21.0 Travel and transportation of persons	1,253	1,504	1,660
22.0 Transportation of things	324	397	456
23.1 Rental payments to GSA	103	118	188
23.2 Rental payments to others	711	509	600
23.3 Communications, utilities, and miscellaneous charges	2,808	2,169	2,771
24.0 Printing and reproduction	61	101	89
25.1 Advisory and assistance services	8,532	7,139	8,960
25.2 Other services from non-Federal sources	12,910	7,621	7,829
25.3 Other goods and services from Federal sources	3,781	3,839	6,961
25.3 Other goods and services from Federal sources	5	6	
25.3 Other goods and services from Federal sources	1,480	1,507	
25.4 Operation and maintenance of facilities	985	1,107	2,130
25.5 Research and development contracts	29	541	664

OFFICE OF THE INSPECTOR GENERAL

For expenses and activities of the Office of the Inspector General in carrying out the provisions of the Inspector General Act of 1978, as amended, \$506,343,000, of which \$503,444,000 shall be for operation and maintenance, of which not to exceed \$700,000 is available for emergencies and extraordinary expenses to be expended upon the approval or authority of the Inspector General, and payments may be made upon the Inspector General's certificate of necessity for confidential military purposes; of which \$1,393,000, to remain available for obligation until September 30, 2029, shall be for procurement; and of which \$1,506,000, to remain available until September 30, 2028, shall be for research, development, test and evaluation.

Program and Financing (in millions of dollars)

Identification code 097-0107-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operation and maintenance	543	522	502
0002 Research, Development, Test, and Evaluation	2	4	2
0003 Procurement		2	2
0799 Total direct obligations	545	528	506

OFFICE OF THE INSPECTOR GENERAL—Continued
Program and Financing—Continued

Identification code 097-0107-0-1-051	2025 actual	2026 est.	2027 est.
0801 Reimbursable program activity	7	10	10
0900 Total new obligations, unexpired accounts	552	538	516
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	10	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	12	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	540	518	506
Appropriations, mandatory:			
1200 Appropriation	10	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	10	10
1701 Change in uncollected payments, Federal sources	2	.....	.....
1750 Spending auth from offsetting collections, disc (total)	6	10	10
1900 Budget authority (total)	556	528	516
1930 Total budgetary resources available	568	538	516
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6	.....	.....
1941 Unexpired unobligated balance, end of year	10	.....	.....

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	114	124	139
3010 New obligations, unexpired accounts	552	538	516
3011 Obligations ("upward adjustments"), expired accounts	14	.....	.....
3020 Outlays (gross)	-533	-523	-520
3041 Recoveries of prior year unpaid obligations, expired	-23	.....	.....
3050 Unpaid obligations, end of year	124	139	135
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	5	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	107	120	135
3200 Obligated balance, end of year	120	135	131

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	546	528	516
Outlays, gross:			
4010 Outlays from new discretionary authority	458	424	415
4011 Outlays from discretionary balances	75	92	102
4020 Outlays, gross (total)	533	516	517
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-10	-10
4040 Offsets against gross budget authority and outlays (total)	-8	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4052 Offsetting collections credited to expired accounts	4	.....	.....
4060 Additional offsets against budget authority only (total)	2	.....	.....
4070 Budget authority, net (discretionary)	540	518	506
4080 Outlays, net (discretionary)	525	506	507
Mandatory:			
4090 Budget authority, gross	10	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	7	3
4180 Budget authority, net (total)	550	518	506
4190 Outlays, net (total)	525	513	510

Object Classification (in millions of dollars)

Identification code 097-0107-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	257	229	230
11.5 Other personnel compensation	26	23	23
11.9 Total personnel compensation	283	252	253
12.1 Civilian personnel benefits	113	100	100
21.0 Travel and transportation of persons	10	15	9

22.0 Transportation of things .....	.....	.....	1
23.1 Rental payments to GSA	8	9	7
23.2 Rental payments to others	13	15	10
23.3 Communications, utilities, and miscellaneous charges	3	6	.....
25.1 Advisory and assistance services	15	6	15
25.2 Other services from non-Federal sources	2	.....	3
25.3 Other goods and services from Federal sources	13	31	22
25.4 Operation and maintenance of facilities	4	10	9
25.5 Research and development contracts	6	5	2
25.7 Operation and maintenance of equipment	69	74	61
26.0 Supplies and materials .....	.....	1	2
31.0 Equipment	6	5	12
99.0 Direct obligations	545	529	506
99.0 Reimbursable obligations	7	9	10
99.9 Total new obligations, unexpired accounts	552	538	516

Employment Summary

Identification code 097-0107-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,838	1,628	1,596
2001 Reimbursable civilian full-time equivalent employment .....	.....	2	2

OPERATION AND MAINTENANCE, ARMY RESERVE

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Army Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$3,112,634,000, of which \$155,632,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 021-2080-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating forces	3,142	3,216	3,011
0004 Administration and Service-wide Activities	111	91	102
0799 Total direct obligations	3,253	3,307	3,113
0801 Reimbursable program activity	14	19	19
0900 Total new obligations, unexpired accounts	3,267	3,326	3,132
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	52	2
1001 Discretionary unobligated balance brought fwd, Oct 1	5	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	4	.....	.....
1070 Unobligated balance (total)	9	52	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,253	3,257	3,113
1121 Appropriations transferred from other acct [097-0105]	3	.....	.....
1160 Appropriation, discretionary (total)	3,256	3,257	3,113
Appropriations, mandatory:			
1200 Appropriation	50	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	10	19	19
1701 Change in uncollected payments, Federal sources	4	.....	.....
1750 Spending auth from offsetting collections, disc (total)	14	19	19
1900 Budget authority (total)	3,320	3,276	3,132
1930 Total budgetary resources available	3,329	3,328	3,134
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-10	.....	.....
1941 Unexpired unobligated balance, end of year	52	2	2

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,903	1,756	1,749
3010 New obligations, unexpired accounts	3,267	3,326	3,132
3011 Obligations ("upward adjustments"), expired accounts	181	.....	.....
3020 Outlays (gross)	-3,343	-3,333	-3,292
3041 Recoveries of prior year unpaid obligations, expired	-252	.....	.....
3050 Unpaid obligations, end of year	1,756	1,749	1,589

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-10	-10
3070	Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-10	-10	-10
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,895	1,746	1,739
3200	Obligated balance, end of year	1,746	1,739	1,579

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	3,270	3,276	3,132
Outlays, gross:				
4010	Outlays from new discretionary authority	2,124	2,071	1,980
4011	Outlays from discretionary balances	1,219	1,242	1,292
4020	Outlays, gross (total)	3,343	3,313	3,272
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-12	-19	-19
4033	Non-Federal sources	-9	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-21	-19	-19
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
4052	Offsetting collections credited to expired accounts	11	.....	.....
4060	Additional offsets against budget authority only (total)	7	.....	.....
4070	Budget authority, net (discretionary)	3,256	3,257	3,113
4080	Outlays, net (discretionary)	3,322	3,294	3,253
Mandatory:				
4090	Budget authority, gross	50	.....	.....
Outlays, gross:				
4101	Outlays from mandatory balances .....	.....	20	20
4180	Budget authority, net (total)	3,306	3,257	3,113
4190	Outlays, net (total)	3,322	3,314	3,273

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,306	3,257	3,113
Outlays	3,322	3,314	3,273
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	858
Outlays .....	.....	.....	541
Total:			
Budget Authority	3,306	3,257	3,971
Outlays	3,322	3,314	3,814

Object Classification (in millions of dollars)

Identification code 021-2080-0-1-051	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	828	784	787
11.5	Other personnel compensation	27	24	36
11.9	Total personnel compensation	855	808	823
12.1	Civilian personnel benefits	353	334	332
21.0	Travel and transportation of persons	178	131	125
22.0	Transportation of things	72	85	82
23.1	Rental payments to GSA	6	6	5
23.2	Rental payments to others	39	32	33
23.3	Communications, utilities, and miscellaneous charges	83	111	124
24.0	Printing and reproduction	2	3	3
25.1	Advisory and assistance services	95	19	18
25.2	Other services from non-Federal sources	99	214	202
25.3	Other goods and services from Federal sources	232	135	156
25.3	Other goods and services from Federal sources	73	84	75
25.4	Operation and maintenance of facilities	493	536	286
25.6	Medical care	89	125	88
25.7	Operation and maintenance of equipment	25	103	124
25.8	Subsistence and support of persons	28	43	42
26.0	Supplies and materials	436	434	420
31.0	Equipment	50	66	48
32.0	Land and structures	45	38	127
99.0	Direct obligations	3,253	3,307	3,113
99.0	Reimbursable obligations	14	19	19
99.9	Total new obligations, unexpired accounts	3,267	3,326	3,132

Employment Summary

Identification code 021-2080-0-1-051	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	10,105	9,654	9,656
2001	Reimbursable civilian full-time equivalent employment	19	21	21

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

Program and Financing (in millions of dollars)

Identification code 021-2080-4-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Operating Forces .....	.....	.....	858
0799	Total direct obligations .....	.....	.....	858
0900	Total new obligations, unexpired accounts (object class 26.0) .....	.....	.....	858
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	.....	.....	858
1930	Total budgetary resources available .....	.....	.....	858
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	.....	.....	858
3020	Outlays (gross) .....	.....	.....	-541
3050	Unpaid obligations, end of year .....	.....	.....	317
Memorandum (non-add) entries:				
3200	Obligated balance, end of year .....	.....	.....	317

Identification code 021-2080-0-1-051	2025 actual	2026 est.	2027 est.	
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross .....	.....	.....	858
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	.....	541
4180	Budget authority, net (total) .....	.....	.....	858
4190	Outlays, net (total) .....	.....	.....	541

OPERATION AND MAINTENANCE, NAVY RESERVE

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Navy Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$1,477,216,000, of which \$73,861,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 017-1806-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Operating Forces	1,291	1,397	1,458
0004	Administration and Service-Wide Activities	17	18	19
0799	Total direct obligations	1,308	1,415	1,477
0801	Reimbursable program activity	10	19	19
0900	Total new obligations, unexpired accounts	1,318	1,434	1,496
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	1,317	1,415	1,477
1120	Appropriations transferred to other acct (057-3850)	-4	.....	.....
1160	Appropriation, discretionary (total)	1,313	1,415	1,477
Spending authority from offsetting collections, discretionary:				
1700	Collected	8	19	19
1701	Change in uncollected payments, Federal sources	2	.....	.....
1750	Spending auth from offsetting collections, disc (total)	10	19	19
1900	Budget authority (total)	1,323	1,434	1,496
1930	Total budgetary resources available	1,323	1,434	1,496

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

Identification code 017-1806-0-1-051	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	614	628	690
3010 New obligations, unexpired accounts	1,318	1,434	1,496
3011 Obligations ("upward adjustments"), expired accounts	76		
3020 Outlays (gross)	-1,262	-1,372	-1,488
3041 Recoveries of prior year unpaid obligations, expired	-118		
3050 Unpaid obligations, end of year	628	690	698
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-7	-7
3070 Change in uncollected pymts, Fed sources, unexpired	-2		
3071 Change in uncollected pymts, Fed sources, expired	2		
3090 Uncollected pymts, Fed sources, end of year	-7	-7	-7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	607	621	683
3200 Obligated balance, end of year	621	683	691
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,323	1,434	1,496
Outlays, gross:			
4010 Outlays from new discretionary authority	855	939	979
4011 Outlays from discretionary balances	407	433	509
4020 Outlays, gross (total)	1,262	1,372	1,488
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-19	-19
4033 Non-Federal sources	-7		
4040 Offsets against gross budget authority and outlays (total)	-15	-19	-19
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2		
4052 Offsetting collections credited to expired accounts	7		
4060 Additional offsets against budget authority only (total)	5		
4070 Budget authority, net (discretionary)	1,313	1,415	1,477
4080 Outlays, net (discretionary)	1,247	1,353	1,469
4180 Budget authority, net (total)	1,313	1,415	1,477
4190 Outlays, net (total)	1,247	1,353	1,469

Object Classification (in millions of dollars)

Identification code 017-1806-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	77	74	73
11.5 Other personnel compensation	5	3	4
11.9 Total personnel compensation	82	77	77
12.1 Civilian personnel benefits	31	28	29
21.0 Travel and transportation of persons	59	55	55
22.0 Transportation of things	7	7	8
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	35	42	38
24.0 Printing and reproduction		1	1
25.1 Advisory and assistance services	23	7	6
25.2 Other services from non-Federal sources	23	25	23
25.3 Other goods and services from Federal sources	20	57	55
25.3 Other goods and services from Federal sources	249	240	270
25.4 Operation and maintenance of facilities	67	58	61
25.6 Medical care	3	10	5
25.7 Operation and maintenance of equipment	318	398	414
25.8 Subsistence and support of persons	13	15	15
26.0 Supplies and materials	360	367	370
31.0 Equipment	12	16	37
32.0 Land and structures	5	11	12
99.0 Direct obligations	1,308	1,415	1,477
99.0 Reimbursable obligations	10	19	19
99.9 Total new obligations, unexpired accounts	1,318	1,434	1,496

Employment Summary

Identification code 017-1806-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	954	895	873
2001 Reimbursable civilian full-time equivalent employment	6	11	11

OPERATION AND MAINTENANCE, MARINE CORPS RESERVE

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Marine Corps Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$404,680,000, of which \$20,234,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 017-1107-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating forces	319	319	395
0004 Administration and Service-wide Activities	11	12	9
0799 Total direct obligations	330	331	404
0801 Reimbursable program activity		2	2
0900 Total new obligations, unexpired accounts	330	333	406
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		12	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	334	320	405
Appropriations, mandatory:			
1200 Appropriation	11		
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	2	2
1900 Budget authority (total)	346	322	407
1930 Total budgetary resources available	346	334	408
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4		
1941 Unexpired unobligated balance, end of year	12	1	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	255	230	214
3010 New obligations, unexpired accounts	330	333	406
3011 Obligations ("upward adjustments"), expired accounts	23		
3020 Outlays (gross)	-334	-349	-378
3041 Recoveries of prior year unpaid obligations, expired	-44		
3050 Unpaid obligations, end of year	230	214	242
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	254	229	213
3200 Obligated balance, end of year	229	213	241
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	335	322	407
Outlays, gross:			
4010 Outlays from new discretionary authority	181	175	221
4011 Outlays from discretionary balances	153	167	153
4020 Outlays, gross (total)	334	342	374
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-1	-2	-2
Mandatory:			
4090 Budget authority, gross	11		
Outlays, gross:			
4101 Outlays from mandatory balances		7	4
4180 Budget authority, net (total)	345	320	405
4190 Outlays, net (total)	333	347	376

Object Classification (in millions of dollars)

Identification code 017-1107-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	19	22	26
11.3 Other than full-time permanent	1		1
11.5 Other personnel compensation	1	1	
11.9 Total personnel compensation	21	23	27
12.1 Civilian personnel benefits	7	8	9
21.0 Travel and transportation of persons	25	19	24
22.0 Transportation of things	16	15	15
23.3 Communications, utilities, and miscellaneous charges	25	16	19
25.1 Advisory and assistance services	18	9	9
25.2 Other services from non-Federal sources	2	13	13
25.3 Other goods and services from Federal sources	4	4	4
25.3 Other goods and services from Federal sources	27	24	26
25.4 Operation and maintenance of facilities	69	67	102
25.6 Medical care	8		
25.7 Operation and maintenance of equipment	38	29	26
25.8 Subsistence and support of persons	13	10	10
26.0 Supplies and materials	39	70	72
31.0 Equipment	16	20	29
32.0 Land and structures	2	4	19
99.0 Direct obligations	330	331	404
99.0 Reimbursable obligations		2	2
99.9 Total new obligations, unexpired accounts	330	333	406

Employment Summary

Identification code 017-1107-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	222	241	279

OPERATION AND MAINTENANCE, AIR FORCE RESERVE

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Air Force Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$4,748,987,000, of which \$237,449,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 057-3740-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces	3,901	4,162	4,620
0004 Administration and Service-Wide Activities	122	125	129
0799 Total direct obligations	4,023	4,287	4,749
0801 Reimbursable program activity	194	308	314
0900 Total new obligations, unexpired accounts	4,217	4,595	5,063

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	64	5
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,031	4,226	4,749
1121 Appropriations transferred from other acct [097-0105]	2		
1121 Appropriations transferred from other acct [057-3400]	2		
1160 Appropriation, discretionary (total)	4,035	4,226	4,749
Appropriations, mandatory:			
1200 Appropriation	61		
Spending authority from offsetting collections, discretionary:			
1700 Collected	162	310	310
1701 Change in uncollected payments, Federal sources	32		
1750 Spending auth from offsetting collections, disc (total)	194	310	310
1900 Budget authority (total)	4,290	4,536	5,059
1930 Total budgetary resources available	4,292	4,600	5,064
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-11		
1941 Unexpired unobligated balance, end of year	64	5	1

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,316	1,286	1,233
3010 New obligations, unexpired accounts	4,217	4,595	5,063
3011 Obligations ("upward adjustments"), expired accounts	58		
3020 Outlays (gross)	-4,196	-4,648	-4,980
3041 Recoveries of prior year unpaid obligations, expired	-109		
3050 Unpaid obligations, end of year	1,286	1,233	1,316
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-74	-49	-49
3070 Change in uncollected pymts, Fed sources, unexpired	-32		
3071 Change in uncollected pymts, Fed sources, expired	57		
3090 Uncollected pymts, Fed sources, end of year	-49	-49	-49
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,242	1,237	1,184
3200 Obligated balance, end of year	1,237	1,184	1,267

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	4,229	4,536	5,059
Outlays, gross:			
4010 Outlays from new discretionary authority	3,240	3,564	3,967
4011 Outlays from discretionary balances	956	1,044	992
4020 Outlays, gross (total)	4,196	4,608	4,959
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-203	-310	-310
4033 Non-Federal sources	-11		
4040 Offsets against gross budget authority and outlays (total)	-214	-310	-310
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-32		
4052 Offsetting collections credited to expired accounts	52		
4060 Additional offsets against budget authority only (total)	20		
4070 Budget authority, net (discretionary)	4,035	4,226	4,749
4080 Outlays, net (discretionary)	3,982	4,298	4,649
Mandatory:			
4090 Budget authority, gross	61		
Outlays, gross:			
4101 Outlays from mandatory balances		40	21
4180 Budget authority, net (total)	4,096	4,226	4,749
4190 Outlays, net (total)	3,982	4,338	4,670

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	4,096	4,226	4,749
Outlays	3,982	4,338	4,670
Legislative proposal, subject to PAYGO:			
Budget Authority			78
Outlays			60
Total:			
Budget Authority	4,096	4,226	4,827
Outlays	3,982	4,338	4,730

Object Classification (in millions of dollars)

Identification code 057-3740-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	891	921	961
11.5 Other personnel compensation	44	42	49
11.9 Total personnel compensation	935	963	1,010
12.1 Civilian personnel benefits	399	395	436
21.0 Travel and transportation of persons	30	32	32
22.0 Transportation of things	3	7	8
23.2 Rental payments to others	1		
23.3 Communications, utilities, and miscellaneous charges	44	52	56
24.0 Printing and reproduction	1		1
25.1 Advisory and assistance services	11	10	11
25.2 Other services from non-Federal sources	7	3	3
25.3 Other goods and services from Federal sources	11	9	15
25.3 Other goods and services from Federal sources	830	1,052	1,042
25.4 Operation and maintenance of facilities	97	94	100
25.6 Medical care	3	6	7
25.7 Operation and maintenance of equipment	581	613	732
25.8 Subsistence and support of persons	57	51	54
26.0 Supplies and materials	786	764	925
31.0 Equipment	127	64	76
32.0 Land and structures	95	165	235

OPERATION AND MAINTENANCE, AIR FORCE RESERVE—Continued
Object Classification—Continued

Identification code 057-3740-0-1-051	2025 actual	2026 est.	2027 est.
42.0 Insurance claims and indemnities	5	7	6
99.0 Direct obligations	4,023	4,287	4,749
99.0 Reimbursable obligations	194	308	314
99.9 Total new obligations, unexpired accounts	4,217	4,595	5,063

Employment Summary

Identification code 057-3740-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	9,972	10,027	10,319
2001 Reimbursable civilian full-time equivalent employment		12	12

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

Program and Financing (in millions of dollars)

Identification code 057-3740-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces			78
0799 Total direct obligations			78
0900 Total new obligations, unexpired accounts (object class 26.0)			78
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			78
1900 Budget authority (total)			78
1930 Total budgetary resources available			78
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			78
3020 Outlays (gross)			-60
3050 Unpaid obligations, end of year			18
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			18
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			78
Outlays, gross:			
4100 Outlays from new mandatory authority			60
4180 Budget authority, net (total)			78
4190 Outlays, net (total)			60

OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD

For expenses of training, organizing, and administering the Army National Guard, including medical and hospital treatment and related expenses in non-Federal hospitals; maintenance, operation, and repairs to structures and facilities; hire of passenger motor vehicles; personnel services in the National Guard Bureau; travel expenses (other than mileage), as authorized by law for Army personnel on active duty, for Army National Guard division, regimental, and battalion commanders while inspecting units in compliance with National Guard Bureau regulations when specifically authorized by the Chief, National Guard Bureau; supplying and equipping the Army National Guard as authorized by law; and expenses of repair, modification, maintenance, and issue of supplies and equipment (including aircraft), \$8,703,824,000, of which \$435,191,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 021-2065-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating forces	8,035	8,614	8,379

0004 Administration and Service-wide Activities	370	334	325
0799 Total direct obligations	8,405	8,948	8,704
0801 Reimbursable program activity	75	263	285
0900 Total new obligations, unexpired accounts	8,480	9,211	8,989

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	400	17
1001 Discretionary unobligated balance brought fwd, Oct 1	18		
1010 Unobligated balance transfer to other accts [021-2040]	-1		
1012 Unobligated balance transfers between expired and unexpired accounts	10		
1021 Recoveries of prior year unpaid obligations	8		
1033 Recoveries of prior year paid obligations	4		
1070 Unobligated balance (total)	39	400	17
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	8,422	8,563	8,704
1120 Appropriations transferred to other acct [097-0105]	-2		
1121 Appropriations transferred from other acct [097-0105]	23		
1121 Appropriations transferred from other acct [021-2031]	3		
1160 Appropriation, discretionary (total)	8,446	8,563	8,704
Appropriations, mandatory:			
1200 Appropriation	385		
Spending authority from offsetting collections, discretionary:			
1700 Collected	32	265	285
1701 Change in uncollected payments, Federal sources	43		
1750 Spending auth from offsetting collections, disc (total)	75	265	285
1900 Budget authority (total)	8,906	8,828	8,989
1930 Total budgetary resources available	8,945	9,228	9,006
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-65		
1941 Unexpired unobligated balance, end of year	400	17	17

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,180	4,001	4,352
3010 New obligations, unexpired accounts	8,480	9,211	8,989
3011 Obligations ("upward adjustments"), expired accounts	1,278		
3020 Outlays (gross)	-8,601	-8,860	-8,883
3040 Recoveries of prior year unpaid obligations, unexpired	-8		
3041 Recoveries of prior year unpaid obligations, expired	-1,328		
3050 Unpaid obligations, end of year	4,001	4,352	4,458
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-92	-95	-95
3070 Change in uncollected pymts, Fed sources, unexpired	-43		
3071 Change in uncollected pymts, Fed sources, expired	40		
3090 Uncollected pymts, Fed sources, end of year	-95	-95	-95
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,088	3,906	4,257
3200 Obligated balance, end of year	3,906	4,257	4,363

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	8,521	8,828	8,989
Outlays, gross:			
4010 Outlays from new discretionary authority	5,763	5,917	6,030
4011 Outlays from discretionary balances	2,838	2,643	2,803
4020 Outlays, gross (total)	8,601	8,560	8,833
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-74	-265	-285
4033 Non-Federal sources	-60		
4040 Offsets against gross budget authority and outlays (total)	-134	-265	-285
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-43		
4052 Offsetting collections credited to expired accounts	98		
4053 Recoveries of prior year paid obligations, unexpired accounts	4		
4060 Additional offsets against budget authority only (total)	59		
4070 Budget authority, net (discretionary)	8,446	8,563	8,704
4080 Outlays, net (discretionary)	8,467	8,295	8,548
Mandatory:			
4090 Budget authority, gross	385		
Outlays, gross:			
4101 Outlays from mandatory balances		300	50
4180 Budget authority, net (total)	8,831	8,563	8,704
4190 Outlays, net (total)	8,467	8,595	8,598

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	8,831	8,563	8,704
Outlays	8,467	8,595	8,598
Legislative proposal, subject to PAYGO:			
Budget Authority			2,045
Outlays			1,356
Total:			
Budget Authority	8,831	8,563	10,749
Outlays	8,467	8,595	9,954

Object Classification (in millions of dollars)

Identification code 021–2065–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,293	2,200	2,169
11.5 Other personnel compensation	26	65	97
11.9 Total personnel compensation	2,319	2,265	2,266
12.1 Civilian personnel benefits	997	943	923
13.0 Benefits for former personnel	2		
21.0 Travel and transportation of persons	130	118	98
22.0 Transportation of things	72	180	188
23.1 Rental payments to GSA	57	50	86
23.2 Rental payments to others	45	27	32
23.3 Communications, utilities, and miscellaneous charges	250	298	361
24.0 Printing and reproduction	35	75	63
25.1 Advisory and assistance services	298	240	300
25.2 Other services from non-Federal sources	281	389	393
25.3 Other goods and services from Federal sources	85	122	125
25.3 Other goods and services from Federal sources	123	314	215
25.4 Operation and maintenance of facilities	471	560	803
25.6 Medical care	102	103	78
25.7 Operation and maintenance of equipment	95	99	90
25.8 Subsistence and support of persons	26	44	52
26.0 Supplies and materials	1,551	1,474	1,373
31.0 Equipment	123	190	231
32.0 Land and structures	1,122	1,228	744
41.0 Grants, subsidies, and contributions	221	229	283
99.0 Direct obligations	8,405	8,948	8,704
99.0 Reimbursable obligations	75	263	285
99.9 Total new obligations, unexpired accounts	8,480	9,211	8,989

Employment Summary

Identification code 021–2065–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	27,281	26,203	25,754
2001 Reimbursable civilian full-time equivalent employment	19		

OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2065–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces			2,025
0799 Total direct obligations			2,025
0900 Total new obligations, unexpired accounts (object class 26.0)			2,025
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			2,045
1930 Total budgetary resources available			2,045
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			20
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			2,025
3020 Outlays (gross)			-1,356
3050 Unpaid obligations, end of year			669

Memorandum (non-add) entries:			
3200 Obligated balance, end of year			669
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			2,045
Outlays, gross:			
4100 Outlays from new mandatory authority			1,356
4180 Budget authority, net (total)			2,045
4190 Outlays, net (total)			1,356

OPERATION AND MAINTENANCE, AIR NATIONAL GUARD

For expenses of training, organizing, and administering the Air National Guard, including medical and hospital treatment and related expenses in non-Federal hospitals; maintenance, operation, and repairs to structures and facilities; transportation of things, hire of passenger motor vehicles; supplying and equipping the Air National Guard, as authorized by law; expenses for repair, modification, maintenance, and issue of supplies and equipment, including those furnished from stocks under the control of agencies of the Department of Defense; travel expenses (other than mileage) on the same basis as authorized by law for Air National Guard personnel on active Federal duty, for Air National Guard commanders while inspecting units in compliance with National Guard Bureau regulations when specifically authorized by the Chief, National Guard Bureau, \$8,130,689,000, of which \$406,534,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 057–3840–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces	7,163	7,452	8,019
0004 Administration and Service-Wide Activities	113	132	112
0799 Total direct obligations	7,276	7,584	8,131
0801 Reimbursable program activity	596	720	743
0900 Total new obligations, unexpired accounts	7,872	8,304	8,874
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	356	6
1020 Adjustment of unobligated bal brought forward, Oct 1	1		
1021 Recoveries of prior year unpaid obligations	2		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	7	356	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,251	7,234	8,131
1121 Appropriations transferred from other acct [097–0100]	1		
1121 Appropriations transferred from other acct [097–0105]	3		
1121 Appropriations transferred from other acct [057–3010]	9		
1121 Appropriations transferred from other acct [057–3400]	15		
1121 Appropriations transferred from other acct [057–3850]	2		
1160 Appropriation, discretionary (total)	7,281	7,234	8,131
Appropriations, mandatory:			
1200 Appropriation	351		
Spending authority from offsetting collections, discretionary:			
1700 Collected	462	720	745
1701 Change in uncollected payments, Federal sources	135		
1750 Spending auth from offsetting collections, disc (total)	597	720	745
Spending authority from offsetting collections, mandatory:			
1800 Collected	1		
1900 Budget authority (total)	8,230	7,954	8,876
1930 Total budgetary resources available	8,237	8,310	8,882
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-9		
1941 Unexpired unobligated balance, end of year	356	6	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,569	3,518	3,211
3001 Adjustments to unpaid obligations brought forward, Oct 1	-1		
3010 New obligations, unexpired accounts	7,872	8,304	8,874
3011 Obligations ("upward adjustments"), expired accounts	392		
3020 Outlays (gross)	-7,758	-8,611	-8,952
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3041 Recoveries of prior year unpaid obligations, expired	-554		
3050 Unpaid obligations, end of year	3,518	3,211	3,133

OPERATION AND MAINTENANCE, AIR NATIONAL GUARD—Continued
Program and Financing—Continued

Identification code 057-3840-0-1-051	2025 actual	2026 est.	2027 est.
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-168	-167	-167
3070 Change in uncollected pymts, Fed sources, unexpired	-135		
3071 Change in uncollected pymts, Fed sources, expired	136		
3090 Uncollected pymts, Fed sources, end of year	-167	-167	-167
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,400	3,351	3,044
3200 Obligated balance, end of year	3,351	3,044	2,966

Budget authority and outlays, net:

Identification code 057-3840-0-1-051	2025 actual	2026 est.	2027 est.
Discretionary:			
4000 Budget authority, gross	7,878	7,954	8,876
Outlays, gross:			
4010 Outlays from new discretionary authority	5,612	6,001	6,681
4011 Outlays from discretionary balances	2,143	2,310	2,220
4020 Outlays, gross (total)	7,755	8,311	8,901
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-596	-720	-745
4033 Non-Federal sources	-21		
4040 Offsets against gross budget authority and outlays (total) ...	-617	-720	-745
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-135		
4052 Offsetting collections credited to expired accounts	155		
4060 Additional offsets against budget authority only (total)	20		
4070 Budget authority, net (discretionary)	7,281	7,234	8,131
4080 Outlays, net (discretionary)	7,138	7,591	8,156
Mandatory:			
4090 Budget authority, gross	352		
Outlays, gross:			
4101 Outlays from mandatory balances	3	300	51
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-2		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)	351		
4170 Outlays, net (mandatory)	1	300	51
4180 Budget authority, net (total)	7,632	7,234	8,131
4190 Outlays, net (total)	7,139	7,891	8,207

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	7,632	7,234	8,131
Outlays	7,139	7,891	8,207
Legislative proposal, subject to PAYGO:			
Budget Authority			214
Outlays			157
Total:			
Budget Authority	7,632	7,234	8,345
Outlays	7,139	7,891	8,364

Object Classification (in millions of dollars)

Identification code 057-3840-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,222	1,293	1,407
11.5 Other personnel compensation	111	182	175
11.9 Total personnel compensation	1,333	1,475	1,582
12.1 Civilian personnel benefits	543	476	465
13.0 Benefits for former personnel	1	2	2
21.0 Travel and transportation of persons	99	57	55
22.0 Transportation of things	13	9	9
23.2 Rental payments to others	4	19	4
23.3 Communications, utilities, and miscellaneous charges	93	121	122
24.0 Printing and reproduction	38	36	38
25.1 Advisory and assistance services	46	1	36
25.2 Other services from non-Federal sources	134	83	38
25.3 Other goods and services from Federal sources	13	4	4
25.3 Other goods and services from Federal sources	833	921	1,130

25.4 Operation and maintenance of facilities	399	386	401
25.6 Medical care	16	4	3
25.7 Operation and maintenance of equipment	1,517	1,697	1,624
25.8 Subsistence and support of persons	30	14	14
26.0 Supplies and materials	1,723	1,669	1,888
31.0 Equipment	38	103	95
32.0 Land and structures	403	506	621
42.0 Insurance claims and indemnities		1	
99.0 Direct obligations	7,276	7,584	8,131
99.0 Reimbursable obligations	596	720	743
99.9 Total new obligations, unexpired accounts	7,872	8,304	8,874

Employment Summary

Identification code 057-3840-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	14,164	15,194	15,351
2001 Reimbursable civilian full-time equivalent employment	118	292	292

OPERATION AND MAINTENANCE, AIR NATIONAL GUARD

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057-3840-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces			212
0799 Total direct obligations			212
0900 Total new obligations, unexpired accounts (object class 26.0)			212

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			214
1900 Budget authority (total)			214
1930 Total budgetary resources available			214
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			2

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			212
3020 Outlays (gross)			-157
3050 Unpaid obligations, end of year			55
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			55

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			214
Outlays, gross:			
4100 Outlays from new mandatory authority			157
4180 Budget authority, net (total)			214
4190 Outlays, net (total)			157

OPERATION AND PLANNING TRANSFER FUND

Program and Financing (in millions of dollars)

Identification code 097-0118-0-1-051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	10	10
1930 Total budgetary resources available	10	10	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	10	10
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

UNITED STATES COURT OF APPEALS FOR THE ARMED FORCES

For salaries and expenses necessary for the United States Court of Appeals for the Armed Forces, \$21,698,000, of which not to exceed \$10,000 may be used for official representation purposes.

Program and Financing (in millions of dollars)

Identification code 097-0104-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Administration and Service-wide Activities	19	21	22
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	21	22	22
1120 Appropriations transferred to other acct [097-0100]	-2		
1160 Appropriation, discretionary (total)	19	22	22
1930 Total budgetary resources available	19	22	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	5	2
3010 New obligations, unexpired accounts	19	21	22
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-21	-24	-22
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	5	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	5	2
3200 Obligated balance, end of year	5	2	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	19	22	22
Outlays, gross:			
4010 Outlays from new discretionary authority	17	19	19
4011 Outlays from discretionary balances	4	5	3
4020 Outlays, gross (total)	21	24	22
4180 Budget authority, net (total)	19	22	22
4190 Outlays, net (total)	21	24	22

Object Classification (in millions of dollars)

Identification code 097-0104-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	4	8	8
11.3 Other than full-time permanent	3		
11.9 Total personnel compensation	7	8	8
12.1 Civilian personnel benefits	2	3	3
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others	2		
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources		3	3
25.3 Other goods and services from Federal sources	2		
25.3 Other goods and services from Federal sources	4	4	5
25.7 Operation and maintenance of equipment		1	1
99.9 Total new obligations, unexpired accounts	19	21	22

Employment Summary

Identification code 097-0104-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	45	59	59

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES, DEFENSE

(INCLUDING TRANSFER OF FUNDS)

For drug interdiction and counter-drug activities of the Department of Defense, for transfer to appropriations available to the Department of Defense for military

personnel of the reserve components serving under the provisions of title 10 and title 32, United States Code; for operation and maintenance; for procurement; and for research, development, test and evaluation, \$918,002,000: Provided, That the funds appropriated under this heading shall be available for obligation for the same time period and for the same purpose as the appropriation to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority contained elsewhere in this Act: Provided further, That funds appropriated under this heading may be used to support a new start program or project only after written prior notification to the Committees on Appropriations of the House of Representatives and the Senate.

Program and Financing (in millions of dollars)

Identification code 097-0105-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Drug interdiction and counter drug activities		679	658
0002 Drug demand reduction program		135	136
0003 National Guard Counter-Drug Program		305	117
0004 National Guard Counter-Drug Schools		30	7
0900 Total new obligations, unexpired accounts		1,149	918
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		2	2
1010 Unobligated balance transfer to other accts [057-3400]	-42		
1010 Unobligated balance transfer to other accts [017-1804]	-60		
1010 Unobligated balance transfer to other accts [021-2020]	-334		
1010 Unobligated balance transfer to other accts [097-0300]	-9		
1011 Unobligated balance transfer from other acct [097-4930.002]	447		
1070 Unobligated balance (total)	2	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,110	1,149	918
1120 Appropriations transferred to other acct [097-0100]	-82		
1120 Appropriations transferred to other acct [097-0130]	-4		
1120 Appropriations transferred to other acct [017-1105]	-1		
1120 Appropriations transferred to other acct [017-1106]	-5		
1120 Appropriations transferred to other acct [017-1453]	-8		
1120 Appropriations transferred to other acct [017-1804]	-112		
1120 Appropriations transferred to other acct [017-1810]	-19		
1120 Appropriations transferred to other acct [021-2010]	-11		
1120 Appropriations transferred to other acct [021-2020]	-293		
1120 Appropriations transferred to other acct [021-2035]	-19		
1120 Appropriations transferred to other acct [021-2040]	-1		
1120 Appropriations transferred to other acct [021-2060]	-267		
1120 Appropriations transferred to other acct [021-2065]	-23		
1120 Appropriations transferred to other acct [021-2070]	-1		
1120 Appropriations transferred to other acct [021-2080]	-3		
1120 Appropriations transferred to other acct [057-3010]	-6		
1120 Appropriations transferred to other acct [057-3400]	-154		
1120 Appropriations transferred to other acct [057-3500]	-4		
1120 Appropriations transferred to other acct [057-3600]	-30		
1120 Appropriations transferred to other acct [057-3740]	-2		
1120 Appropriations transferred to other acct [057-3840]	-3		
1120 Appropriations transferred to other acct [057-3850]	-72		
1121 Appropriations transferred from other acct [097-0100]	2		
1121 Appropriations transferred from other acct [017-1106]	1		
1121 Appropriations transferred from other acct [017-1453]	1		
1121 Appropriations transferred from other acct [021-2010]	1		
1121 Appropriations transferred from other acct [021-2060]	1		
1121 Appropriations transferred from other acct [021-2065]	2		
1121 Appropriations transferred from other acct [057-3500]	1		
1121 Appropriations transferred from other acct [057-3850]	1		
1160 Appropriation, discretionary (total)		1,149	918
1930 Total budgetary resources available	2	1,151	920
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			402
3010 New obligations, unexpired accounts		1,149	918
3020 Outlays (gross)		-747	-827
3050 Unpaid obligations, end of year		402	493
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			402

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES, DEFENSE—Continued
Program and Financing—Continued

Identification code 097-0105-0-1-051	2025 actual	2026 est.	2027 est.
3200 Obligated balance, end of year		402	493
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		1,149	918
Outlays, gross:			
4010 Outlays from new discretionary authority		747	597
4011 Outlays from discretionary balances			230
4020 Outlays, gross (total)		747	827
4180 Budget authority, net (total)		1,149	918
4190 Outlays, net (total)		747	827

Object Classification (in millions of dollars)

Identification code 097-0105-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons		8	8
22.0 Transportation of things		10	11
23.2 Rental payments to others		5	5
23.3 Communications, utilities, and miscellaneous charges		27	28
25.1 Advisory and assistance services		25	26
25.2 Other services from non-Federal sources		25	23
25.3 Other goods and services from Federal sources		571	394
25.3 Other goods and services from Federal sources		30	39
25.4 Operation and maintenance of facilities		39	
25.7 Operation and maintenance of equipment		168	137
26.0 Supplies and materials		167	171
31.0 Equipment		74	76
99.9 Total new obligations, unexpired accounts		1,149	918

SUPPORT FOR INTERNATIONAL SPORTING COMPETITIONS

Program and Financing (in millions of dollars)

Identification code 097-0838-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operations support		1	1
0900 Total new obligations, unexpired accounts (object class 25.2)		1	1

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	12	11
1930 Total budgetary resources available	12	12	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	11	10

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

Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	1	1	2
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1	1	2

FOREIGN CURRENCY FLUCTUATIONS

Program and Financing (in millions of dollars)

Identification code 097-0801-0-1-051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	970	971	971
1001 Discretionary unobligated balance brought fwd, Oct 1	970	970	
1010 Unobligated balance transfer to other accts [057-3410]	-8		
1010 Unobligated balance transfer to other accts [097-0100]	-6		
1010 Unobligated balance transfer to other accts [017-1453]	-33		
1010 Unobligated balance transfer to other accts [021-2020]	-45		
1010 Unobligated balance transfer to other accts [057-3500]	-85		
1010 Unobligated balance transfer to other accts [057-3400]	-34		
1010 Unobligated balance transfer to other accts [021-2010]	-39		
1010 Unobligated balance transfer to other accts [017-1105]	-8		
1010 Unobligated balance transfer to other accts [017-1106]	-4		
1012 Unobligated balance transfers between expired and unexpired accounts	263		
1070 Unobligated balance (total)	971	971	971
1930 Total budgetary resources available	971	971	971
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	971	971	971
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

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

COMBAT AND OPERATIONAL MEDICINE PROGRAM

For expenses, not otherwise provided for, for medical and health care programs of the Department of Defense as authorized by law, \$20,341,643,000; of which \$18,955,553,000 shall be for operation and maintenance; of which not to exceed two percent shall remain available for obligation until September 30, 2028; of which \$366,728,000, to remain available for obligation until September 30, 2029, shall be for procurement; and of which \$1,019,362,000, to remain available for obligation until September 30, 2028, shall be for research, development, test and evaluation.

Program and Financing (in millions of dollars)

Identification code 097-0130-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operation and maintenance	41,212	40,640	18,955
0002 Research, Development, Test, and Evaluation	3,057	2,547	1,016
0003 Procurement	397	262	282
0799 Total direct obligations	44,666	43,449	20,253
0801 Reimbursable program activity	1,419	3,159	4,023
0900 Total new obligations, unexpired accounts	46,085	46,608	24,276

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,405	2,342	1,145
1001 Discretionary unobligated balance brought fwd, Oct 1	2,378		
1011 Unobligated balance transfer from other acct [021-2040]	29		
1012 Unobligated balance transfers between expired and unexpired accounts	366		
1020 Adjustment of unobligated bal brought forward, Oct 1		626	
1021 Recoveries of prior year unpaid obligations	79		
1070 Unobligated balance (total)	2,879	2,968	1,145
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	40,372	41,775	20,342

1120	Appropriations transferred to other acct [036-0165]	-15	-15	-15
1120	Appropriations transferred to other acct [036-0169]	-163	-165	-174
1121	Appropriations transferred from other acct [097-0105]	4		
1131	Unobligated balance of appropriations permanently reduced		-10	
1160	Appropriation, discretionary (total)	40,198	41,585	20,153
	Appropriations, mandatory:			
1200	Appropriation	1,061		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2,434	3,200	4,600
1701	Change in uncollected payments, Federal sources	372		
1750	Spending auth from offsetting collections, disc (total)	2,806	3,200	4,600
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,859		
1900	Budget authority (total)	45,924	44,785	24,753
1930	Total budgetary resources available	48,803	47,753	25,898
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-376		
1941	Unexpired unobligated balance, end of year	2,342	1,145	1,622

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	15,785	15,867	17,291
3001	Adjustments to unpaid obligations brought forward, Oct 1	-148		
3010	New obligations, unexpired accounts	46,085	46,608	24,276
3011	Obligations ("upward adjustments"), expired accounts	836		
3020	Outlays (gross)	-44,655	-45,184	-30,958
3040	Recoveries of prior year unpaid obligations, unexpired	-79		
3041	Recoveries of prior year unpaid obligations, expired	-1,957		
3050	Unpaid obligations, end of year	15,867	17,291	10,609
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-469	-599	-599
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-8		
3070	Change in uncollected pymts, Fed sources, unexpired	-372		
3071	Change in uncollected pymts, Fed sources, expired	250		
3090	Uncollected pymts, Fed sources, end of year	-599	-599	-599
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	15,160	15,268	16,692
3200	Obligated balance, end of year	15,268	16,692	10,010

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	43,004	44,785	24,753
	Outlays, gross:			
4010	Outlays from new discretionary authority	33,812	34,389	19,715
4011	Outlays from discretionary balances	9,002	9,545	10,832
4020	Outlays, gross (total)	42,814	43,934	30,547
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2,433	-3,200	-4,600
4033	Non-Federal sources	-328		
4040	Offsets against gross budget authority and outlays (total)	-2,761	-3,200	-4,600
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-372		
4052	Offsetting collections credited to expired accounts	327		
4060	Additional offsets against budget authority only (total)	-45		
4070	Budget authority, net (discretionary)	40,198	41,585	20,153
4080	Outlays, net (discretionary)	40,053	40,734	25,947
	Mandatory:			
4090	Budget authority, gross	2,920		
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,841		
4101	Outlays from mandatory balances		1,250	411
4110	Outlays, gross (total)	1,841	1,250	411
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1,840		
4123	Non-Federal sources	-19		
4130	Offsets against gross budget authority and outlays (total)	-1,859		
4160	Budget authority, net (mandatory)	1,061		
4170	Outlays, net (mandatory)	-18	1,250	411
4180	Budget authority, net (total)	41,259	41,585	20,153
4190	Outlays, net (total)	40,035	41,984	26,358

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	41,259	41,585	20,153
Outlays	40,035	41,984	26,358
Legislative proposal, subject to PAYGO:			
Budget Authority			3,139
Outlays			2,354
Total:			
Budget Authority	41,259	41,585	23,292
Outlays	40,035	41,984	28,712

The Combat and Operational Medicine Program (COMP) appropriation finances the military-unique programs that form the heart of military medicine's combat support function in support of the Joint Fight and the warfighter. This appropriation also funds the direct care system, which focuses on three core missions: delivering warfighter medical readiness, ensuring medical warrior currency, and providing joint warfighting capabilities. It transforms medicine into a combat deployable, life-saving, and truly essential warfighting capability.

The direct care system encompasses 46 hospitals, 556 outpatient clinics, and 105 dental clinics with a top priority of delivering timely, high-quality preventive, diagnostic, and therapeutic care to keep our forces healthy, deployable, and lethal. The direct care system also serves as the primary platform for building and sustaining the world's most capable medical force by developing the knowledge, skills, and abilities of our medical warriors.

This program was previously funded under the legacy Defense Health Program. The 2027 Budget establishes a separate appropriation to provide greater transparency and accountability for the direct care system and combat casualty support. COMP provides care to approximately 9.5 million beneficiaries, including current and retired members of the Armed Forces, their family members, and other eligible beneficiaries. The program is specifically responsible for the care of over 1.5 million active-duty service members.

The requested appropriation of \$20,341,643,000 provides for the medical and health care programs of the Department of War. This includes \$18,955,553,000 for Operation and Maintenance to support worldwide medical and dental services and healthcare for active forces and other eligible beneficiaries. It also provides funds \$366,728,000 for Procurement of medical equipment, which will remain available for obligation until September 30, 2029, and \$1,019,362,000 for Research, Development, Test, and Evaluation (RDT&E), which will remain available until September 30, 2028.

Care is provided in military facilities as follows:

	2025	2026	2027
Inpatient Facilities	46	46	46
Outpatient Clinics	556	556	556
Dental Clinics	105	105	105

The COMP is staffed by:

	2025	2026	2027
Civilian work years (thousands)	53	54	54
Military personnel (thousands)	73	73	73

The number of eligible beneficiaries of the Military Health System is estimated as follows:

Eligible Beneficiary Categories	2025	2026	2027
Active Duty (AD) Personnel	1,526,616	1,537,042	1,547,164
Active Duty Family Members	1,766,527	1,777,281	1,789,407
(Medicare Eligible AD Family Members)	(3,953)	(3,976)	(4,005)
Retirees	1,060,028	1,054,773	1,045,684
(Medicare Eligible Retirees)	(1,256,096)	(1,271,508)	(1,285,553)
Retiree Family Members and Survivors	2,527,332	2,520,173	2,509,291
(Medicare Eligible Retiree Family Members and Survivors)	(1,291,439)	(1,296,252)	(1,301,999)
(Medicare Eligible Other)	(3,329)	(3,329)	(3,329)
(Medicare Guard/Reserve FMs)	(1,194)	(1,191)	(1,194)
Total	9,436,513	9,465,525	9,487,627

COMBAT AND OPERATIONAL MEDICINE PROGRAM—Continued

(Total Medicare Eligible) (2,556,011) (2,576,255) (2,596,080)

Object Classification (in millions of dollars)

Identification code 097–0130–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	4,558	5,011	4,749
11.5 Other personnel compensation	715	615	743
11.9 Total personnel compensation	5,273	5,626	5,492
12.1 Civilian personnel benefits	1,956	1,811	2,033
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	133	136	131
22.0 Transportation of things	18	16	17
23.1 Rental payments to GSA	4	4	3
23.2 Rental payments to others	59	40	52
23.3 Communications, utilities, and miscellaneous charges	418	421	435
24.0 Printing and reproduction	17	32	17
25.1 Advisory and assistance services	839	683	535
25.2 Other services from non-Federal sources	902	804	1,091
25.3 Other goods and services from Federal sources	389	449	536
25.3 Other goods and services from Federal sources	36	36	2,067
25.3 Other goods and services from Federal sources	106	115	.....
25.4 Operation and maintenance of facilities	1,288	2,093	.....
25.5 Research and development contracts	396	377	378
25.6 Medical care	19,683	19,654	845
25.7 Operation and maintenance of equipment	2,273	2,041	2,252
25.8 Subsistence and support of persons	7	12	12
26.0 Supplies and materials	7,429	6,421	3,150
31.0 Equipment	962	911	724
32.0 Land and structures	25	17	30
41.0 Grants, subsidies, and contributions	2,446	1,746	450
42.0 Insurance claims and indemnities	3	.....	2
43.0 Interest and dividends	3	3	.....
99.0 Direct obligations	44,666	43,449	20,253
99.0 Reimbursable obligations	1,419	3,159	4,023
99.9 Total new obligations, unexpired accounts	46,085	46,608	24,276

Employment Summary

Identification code 097–0130–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	51,332	53,244	52,967
2001 Reimbursable civilian full-time equivalent employment	384	510	510

COMBAT AND OPERATIONAL MEDICINE PROGRAM

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0130–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operation and Maintenance	3,139
0799 Total direct obligations	3,139
0900 Total new obligations, unexpired accounts (object class 25.6)	3,139
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	3,139
1900 Budget authority (total)	3,139
1930 Total budgetary resources available	3,139
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3,139
3020 Outlays (gross)	-2,354
3050 Unpaid obligations, end of year	785
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	785
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3,139
Outlays, gross:			
4100 Outlays from new mandatory authority	2,354
4180 Budget authority, net (total)	3,139

4190 Outlays, net (total) 2,354

【DEFENSE HEALTH PROGRAM TRICARE】 PRIVATE SECTOR CARE PROGRAM
【CONTRACTS】

For expenses of the Department of Defense for contracts entered into under the TRICARE program, \$22,175,472,000; of which not to exceed three percent shall remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 097–0146–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operation and maintenance	22,175
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	22,175
1930 Total budgetary resources available	22,175
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	22,175
3020 Outlays (gross)	-16,631
3050 Unpaid obligations, end of year	5,544
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	5,544
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	22,175
Outlays, gross:			
4010 Outlays from new discretionary authority	16,631
4180 Budget authority, net (total)	22,175
4190 Outlays, net (total)	16,631

The Private Sector Care Program (PSCP) appropriation honors the promise made to every beneficiary past, present, and future to provide timely access to high-quality care. The program provides funding for health care services delivered to eligible TRICARE beneficiaries by authorized civilian health care professionals, institutions, and pharmacies. The 2027 Budget reflects the Administration's commitment to executing this benefit with integrity, professionalism, and unwavering commitment.

This program was previously funded under the legacy Defense Health Program. The 2027 Budget establishes PSCP as a separate appropriation to provide greater transparency and accountability for the costs of private sector care. The PSCP serves approximately 9.5 million beneficiaries, including active-duty family members, retired service members and their families, and other eligible beneficiaries who utilize the TRICARE benefit.

The requested appropriation of 22,175,472,000 is for Operation and Maintenance expenses related to the Private Sector Care Program. These funds are for healthcare services provided through contracts entered into under the TRICARE program and will remain available for obligation until September 30, 2028.

Object Classification (in millions of dollars)

Identification code 097–0146–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	1
24.0 Printing and reproduction	1
25.1 Advisory and assistance services	72
25.2 Other services from non-Federal sources	3
25.3 Other goods and services from Federal sources	29
25.6 Medical care	18,068
26.0 Supplies and materials	3,997
31.0 Equipment	4

99.9 Total new obligations, unexpired accounts 22,175

THE DEPARTMENT OF DEFENSE ENVIRONMENTAL RESTORATION ACCOUNTS

ENVIRONMENTAL RESTORATION, ARMY

(INCLUDING TRANSFER OF FUNDS)

For the Department of the Army, \$282,444,000, to remain available until transferred: Provided, That the Secretary of the Army shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Army, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Army, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

ENVIRONMENTAL RESTORATION, NAVY

(INCLUDING TRANSFER OF FUNDS)

For the Department of the Navy, \$305,246,000, to remain available until transferred: Provided, That the Secretary of the Navy shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Navy, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Navy, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

ENVIRONMENTAL RESTORATION, AIR FORCE

(INCLUDING TRANSFER OF FUNDS)

For the Department of the Air Force, \$320,060,000, to remain available until transferred: Provided, That the Secretary of the Air Force shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Air Force, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Air Force, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

ENVIRONMENTAL RESTORATION, DEFENSE-WIDE

(INCLUDING TRANSFER OF FUNDS)

For the Department of Defense, \$8,957,000, to remain available until transferred: Provided, That the Secretary of Defense shall, upon determining that such funds

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

Program and Financing (in millions of dollars)

Identification code 097-0810-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Department of the Army		191	282
0002 Department of the Navy		369	305
0003 Department of the Air Force		396	321
0004 Defense-wide		9	9
0900 Total new obligations, unexpired accounts		965	917
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	75	72	72
1010 Unobligated balance transfer to other accts [097-0100]	-2		
1010 Unobligated balance transfer to other accts [021-2020]	-1		
1010 Unobligated balance transfer to other accts [057-3400]	-1		
1070 Unobligated balance (total)	71	72	72
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	967	965	917
1120 Appropriations transferred to other acct [097-0100]	-9		
1120 Appropriations transferred to other acct [017-1804]	-344		
1120 Appropriations transferred to other acct [021-2020]	-283		
1120 Appropriations transferred to other acct [057-3400]	-331		
1121 Appropriations transferred from other acct [057-3400]	1		
1160 Appropriation, discretionary (total)	1	965	917
1900 Budget authority (total)	1	965	917
1930 Total budgetary resources available	72	1,037	989
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	72	72	72
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			411
3010 New obligations, unexpired accounts		965	917
3020 Outlays (gross)		-554	-699
3050 Unpaid obligations, end of year		411	629
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			411
3200 Obligated balance, end of year		411	629
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	965	917
Outlays, gross:			
4010 Outlays from new discretionary authority		482	458
4011 Outlays from discretionary balances		72	241
4020 Outlays, gross (total)		554	699
4180 Budget authority, net (total)	1	965	917
4190 Outlays, net (total)		554	699

Object Classification (in millions of dollars)

Identification code 097-0810-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources		3	5
25.7 Operation and maintenance of equipment		3	3
32.0 Land and structures		959	909

THE DEPARTMENT OF DEFENSE ENVIRONMENTAL RESTORATION ACCOUNTS—Continued
Object Classification—Continued

Identification code 097-0810-0-1-051	2025 actual	2026 est.	2027 est.
99.9 Total new obligations, unexpired accounts		965	917

ENVIRONMENTAL RESTORATION, FORMERLY USED DEFENSE SITES
(INCLUDING TRANSFER OF FUNDS)

For the Department of the Army, \$238,927,000, to remain available until transferred: Provided, That the Secretary of the Army shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris at sites formerly used by the Department of Defense, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Army, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

Program and Financing (in millions of dollars)

Identification code 097-0811-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Defense-wide		235	239
0900 Total new obligations, unexpired accounts (object class 32.0)		235	239
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	236	236	239
1120 Appropriations transferred to other acct [021-2020]	-236		
1160 Appropriation, discretionary (total)		236	239
1930 Total budgetary resources available		236	240
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			117
3010 New obligations, unexpired accounts		235	239
3020 Outlays (gross)		-118	-179
3050 Unpaid obligations, end of year		117	177
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			117
3200 Obligated balance, end of year		117	177
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		236	239
Outlays, gross:			
4010 Outlays from new discretionary authority		118	120
4011 Outlays from discretionary balances			59
4020 Outlays, gross (total)		118	179
4180 Budget authority, net (total)		236	239
4190 Outlays, net (total)		118	179

The Defense Environmental Restoration Program (DERP) provides for the identification, investigation, and cleanup of contamination resulting from past DOW activities. The Department has 35,773 sites that have a remedy in place or a response completed, leaving 4,165 open sites at active and Base Realignment and Closure (BRAC) military installations and 1,564

open sites at Formerly Used Defense Sites (FUDS). For these remaining open sites, DOW is engaged in the cleanup process, including investigation to determine the extent of the contamination and the actual clean-up of the contamination, as appropriate.

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

OVERSEAS HUMANITARIAN, DISASTER, AND CIVIC AID

For expenses relating to the Overseas Humanitarian, Disaster, and Civic Aid programs of the Department of Defense (consisting of the programs provided under sections 401, 402, 404, 407, 2557, and 2561 of title 10, United States Code), \$78,187,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 097-0819-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Humanitarian assistance	119	158	89
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	144	108	51
1001 Discretionary unobligated balance brought fwd, Oct 1	144		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	115	101	78
1900 Budget authority (total)	115	101	78
1930 Total budgetary resources available	259	209	129
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-32		
1941 Unexpired unobligated balance, end of year	108	51	40
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	470	356	312
3010 New obligations, unexpired accounts	119	158	89
3011 Obligations ("upward adjustments"), expired accounts	20		
3020 Outlays (gross)	-178	-202	-180
3041 Recoveries of prior year unpaid obligations, expired	-75		
3050 Unpaid obligations, end of year	356	312	221
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	470	356	312
3200 Obligated balance, end of year	356	312	221
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	115	101	78
Outlays, gross:			
4010 Outlays from new discretionary authority		12	9
4011 Outlays from discretionary balances	178	190	171
4020 Outlays, gross (total)	178	202	180
4180 Budget authority, net (total)	115	101	78
4190 Outlays, net (total)	178	202	180

Object Classification (in millions of dollars)

Identification code 097-0819-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	4	6	6
22.0 Transportation of things	1	10	7
25.1 Advisory and assistance services	8	14	9
25.2 Other services from non-Federal sources	12	24	16
25.3 Other goods and services from Federal sources	10	9	8
25.6 Medical care		5	5
26.0 Supplies and materials	11	8	9
31.0 Equipment	32	47	16

32.0	Land and structures	41	35	13
99.9	Total new obligations, unexpired accounts	119	158	89

COOPERATIVE THREAT REDUCTION ACCOUNT

For assistance, including assistance provided by contract or by grants, under programs and activities of the Department of Defense Cooperative Threat Reduction Program authorized under the Department of Defense Cooperative Threat Reduction Act, \$221,332,000, to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 097-0134-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 FSU Threat Reduction	220	348	256
0801 Reimbursable program activity		3	3
0900 Total new obligations, unexpired accounts	220	351	259

Budgetary resources:
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1	230	248	150
1001 Discretionary unobligated balance brought fwd, Oct 1	230		
1021 Recoveries of prior year unpaid obligations	44		
1070 Unobligated balance (total)	274	248	150
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	296	283	221
1131 Unobligated balance of appropriations permanently reduced	-91	-34	
1160 Appropriation, discretionary (total)	205	249	221
Spending authority from offsetting collections, discretionary:			
1700 Collected		4	4
1900 Budget authority (total)	205	253	225
1930 Total budgetary resources available	479	501	375
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-11		
1941 Unexpired unobligated balance, end of year	248	150	116

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	398	288	368
3010 New obligations, unexpired accounts	220	351	259
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-268	-271	-266
3040 Recoveries of prior year unpaid obligations, unexpired	-44		
3041 Recoveries of prior year unpaid obligations, expired	-19		
3050 Unpaid obligations, end of year	288	368	361
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-16	-12	-12
3071 Change in uncollected pymts, Fed sources, expired	4		
3090 Uncollected pymts, Fed sources, end of year	-12	-12	-12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	382	276	356
3200 Obligated balance, end of year	276	356	349

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	205	253	225
Outlays, gross:			
4010 Outlays from new discretionary authority	23	29	26
4011 Outlays from discretionary balances	244	242	240
4020 Outlays, gross (total)	267	271	266
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-4	-4	-4
4040 Offsets against gross budget authority and outlays (total) ...	-4	-4	-4
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	4		
4060 Additional offsets against budget authority only (total)	4		
4070 Budget authority, net (discretionary)	205	249	221
4080 Outlays, net (discretionary)	263	267	262
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1		
4180 Budget authority, net (total)	205	249	221

4190 Outlays, net (total)	264	267	262
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Object Classification (in millions of dollars)

Identification code 097-0134-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	2	2	2
25.1 Advisory and assistance services	78	53	46
25.2 Other services from non-Federal sources	21	100	54
25.3 Other goods and services from Federal sources	31	107	105
25.5 Research and development contracts	2	2	3
25.7 Operation and maintenance of equipment	12	5	
26.0 Supplies and materials	44	26	10
31.0 Equipment	2	8	2
32.0 Land and structures	22	40	26
41.0 Grants, subsidies, and contributions	6	5	8
99.0 Direct obligations	220	348	256
99.0 Reimbursable obligations		3	3
99.9 Total new obligations, unexpired accounts	220	351	259

AFGHANISTAN SECURITY FORCES FUND

Program and Financing (in millions of dollars)

Identification code 021-2091-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 DETAINEE OPS	11		
0005 Ministry of Defense	17		
0799 Total direct obligations	28		
0900 Total new obligations, unexpired accounts (object class 25.2)	28		

Budgetary resources:
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1	127	17	17
1001 Discretionary unobligated balance brought fwd, Oct 1	127		
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced	-80		
1900 Budget authority (total)	-80		
1930 Total budgetary resources available	47	17	17
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	17	17	17

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	195	58	12
3001 Adjustments to unpaid obligations brought forward, Oct 1 ...	-33		
3010 New obligations, unexpired accounts	28		
3011 Obligations ("upward adjustments"), expired accounts	194		
3020 Outlays (gross)	-101	-46	-12
3041 Recoveries of prior year unpaid obligations, expired	-225		
3050 Unpaid obligations, end of year	58	12	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	162	58	12
3200 Obligated balance, end of year	58	12	

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	-80		
Outlays, gross:			
4011 Outlays from discretionary balances	101	46	12
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-189		
4040 Offsets against gross budget authority and outlays (total) ...	-189		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	189		
4060 Additional offsets against budget authority only (total)	189		
4070 Budget authority, net (discretionary)	-80		
4080 Outlays, net (discretionary)	-88	46	12
4180 Budget authority, net (total)	-80		

AFGHANISTAN SECURITY FORCES FUND—Continued
Program and Financing—Continued

Identification code 021–2091–0–1–051	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	-88	46	12

COUNTER-ISIS TRAIN AND EQUIP FUND

For the "Counter-Islamic State of Iraq and Syria Train and Equip Fund", \$303,099,000, to remain available until September 30, 2028: Provided, That such funds shall be available to the Secretary of Defense in coordination with the Secretary of State, to provide assistance, including training; equipment; logistics support, supplies, and services; stipends; infrastructure repair and renovation; construction for facility fortification and humane treatment; and sustainment, to foreign security forces, irregular forces, groups, or individuals participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria, and their affiliated or associated groups: Provided further, That amounts made available under this heading shall be available to provide assistance only for activities in a country designated by the Secretary of Defense, in coordination with the Secretary of State, as having a security mission to counter the Islamic State of Iraq and Syria, and following written notification to the congressional defense committees of such designation: Provided further, That the Secretary of Defense shall ensure that prior to providing assistance to elements of any forces or individuals, such elements or individuals are appropriately vetted, including at a minimum, assessing such elements for associations with terrorist groups or groups associated with the Government of Iran; and receiving commitments from such elements to promote respect for human rights and the rule of law: Provided further, That the Secretary of Defense may accept and retain contributions, including assistance in-kind, from foreign governments, including the Government of Iraq and other entities, to carry out assistance authorized under this heading: Provided further, That contributions of funds for the purposes provided herein from any foreign government or other entity may be credited to this Fund, to remain available until expended, and used for such purposes: Provided further, That the Secretary of Defense shall prioritize such contributions when providing any assistance for construction for facility fortification: Provided further, That the Secretary of Defense may waive a provision of law relating to the acquisition of items and support services or sections 40 and 40A of the Arms Export Control Act (22 U.S.C. 2780 and 2785) if the Secretary determines that such provision of law would prohibit, restrict, delay or otherwise limit the provision of such assistance and a notice of and justification for such waiver is submitted to the congressional defense committees, the Committees on Appropriations and Foreign Relations of the Senate and the Committees on Appropriations and Foreign Affairs of the House of Representatives: Provided further, That the United States may accept equipment procured using funds provided under this heading that was transferred to security forces, irregular forces, or groups participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria and returned by such forces or groups to the United States, and such equipment may be treated as stocks of the Department of Defense upon written notification to the congressional defense committees: Provided further, That equipment procured using funds provided under this heading, or under the heading, "Iraq Train and Equip Fund" in prior Acts, and not yet transferred to security forces, irregular forces, or groups participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria may be treated as stocks of the Department of Defense when determined by the Secretary to no longer be required for transfer to such forces or groups and upon written notification to the congressional defense committees: Provided further, That the Secretary of Defense shall provide quarterly reports to the congressional defense committees on the use of funds provided under this heading, including, but not limited to, the number of individuals trained, the nature and scope of support and sustainment provided to each group or individual, the area of operations for each group, and the contributions of other countries, groups, or individuals.

Program and Financing (in millions of dollars)

Identification code 021–2099–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Counter-Islamic State of Iraq and Syria Training and Equipment	310	531	327
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	269	407	169

1001 Discretionary unobligated balance brought fwd, Oct 1	269		
1021 Recoveries of prior year unpaid obligations	3		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	273	407	169
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	529	343	303
1131 Unobligated balance of appropriations permanently reduced	-50	-50	
1160 Appropriation, discretionary (total)	479	293	303
1900 Budget authority (total)	479	293	303
1930 Total budgetary resources available	752	700	472
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-35		
1941 Unexpired unobligated balance, end of year	407	169	145

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	398	313	468
3010 New obligations, unexpired accounts	310	531	327
3011 Obligations ("upward adjustments"), expired accounts	21		
3020 Outlays (gross)	-348	-376	-370
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-65		
3050 Unpaid obligations, end of year	313	468	425
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	398	313	468
3200 Obligated balance, end of year	313	468	425

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	479	293	303
Outlays, gross:			
4010 Outlays from new discretionary authority	3	29	30
4011 Outlays from discretionary balances	345	347	340
4020 Outlays, gross (total)	348	376	370
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-12		
4040 Offsets against gross budget authority and outlays (total)	-12		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	11		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	12		
4070 Budget authority, net (discretionary)	479	293	303
4080 Outlays, net (discretionary)	336	376	370
4180 Budget authority, net (total)	479	293	303
4190 Outlays, net (total)	336	376	370

Object Classification (in millions of dollars)

Identification code 021–2099–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	205	531	225
26.0 Supplies and materials	34		33
31.0 Equipment	71		69
99.0 Direct obligations	310	531	327
99.9 Total new obligations, unexpired accounts	310	531	327

DEPARTMENT OF DEFENSE ACQUISITION WORKFORCE DEVELOPMENT ACCOUNT

For the Department of Defense Acquisition Workforce Development Account, \$37,478,000.

Program and Financing (in millions of dollars)

Identification code 097–0111–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Acquisition Workforce Development	56	51	37

Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	56	51 37
1900	Budget authority (total)	56	51 37
1930	Total budgetary resources available	56	51 37
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	86	51 41
3010	New obligations, unexpired accounts	56	51 37
3011	Obligations ("upward adjustments"), expired accounts	20	.....
3020	Outlays (gross)	-84	-61 -45
3041	Recoveries of prior year unpaid obligations, expired	-27	.....
3050	Unpaid obligations, end of year	51	41 33
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	86	51 41
3200	Obligated balance, end of year	51	41 33
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	56	51 37
Outlays, gross:			
4010	Outlays from new discretionary authority	25	26 18
4011	Outlays from discretionary balances	59	35 27
4020	Outlays, gross (total)	84	61 45
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-1	.....
4040	Offsets against gross budget authority and outlays (total)	-1	.....
Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....
4060	Additional offsets against budget authority only (total)	1	.....
4070	Budget authority, net (discretionary)	56	51 37
4080	Outlays, net (discretionary)	83	61 45
4180	Budget authority, net (total)	56	51 37
4190	Outlays, net (total)	83	61 45

The Defense Acquisition Workforce Development Account provides funding for the Warfighting Acquisition Workforce (WAW) to ensure it has the capacity, in both personnel and skills, needed to properly perform its mission, provide appropriate oversight of contractor performance, and ensure the Department receives the best value for the expenditure of public resources. DAWDA funding to the WAW directly supports the Acquisition Transformation Strategy to "Elevate and Empower the Acquisition Workforce to Rapidly Deliver Capability" and "Rebuild the Defense Industrial Base".

Object Classification (in millions of dollars)

Identification code 097-0111-0-1-051	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	4	2	3
11.9 Total personnel compensation	4	2	3
12.1 Civilian personnel benefits	1	.....	.....
21.0 Travel and transportation of persons	6	3	3
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	21	18	9
25.2 Other services from non-Federal sources	7	10	10
25.3 Other goods and services from Federal sources	1	14	8
25.7 Operation and maintenance of equipment	15	2	2
31.0 Equipment .....	.....	1	1
99.9 Total new obligations, unexpired accounts	56	51	37

Employment Summary

Identification code 097-0111-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	46	36	36

EMERGENCY RESPONSE FUND

Program and Financing (in millions of dollars)

Identification code 097-0833-0-1-051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	229	229 229
1930	Total budgetary resources available	229	229 229
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	229	229 229
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13	13
3020	Outlays (gross) .....	.....	-13
3050	Unpaid obligations, end of year	13	.....
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13	13
3200	Obligated balance, end of year	13	.....
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances .....	.....	13
4180	Budget authority, net (total) .....	.....	.....
4190	Outlays, net (total) .....	.....	13

EMERGENCY RESPONSE

Program and Financing (in millions of dollars)

Identification code 097-4965-0-4-051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11	11 11
1930	Total budgetary resources available	11	11 11
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	11	11 11
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3 2
3020	Outlays (gross) .....	.....	-1 -2
3050	Unpaid obligations, end of year	3	2
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3 2
3200	Obligated balance, end of year	3	2
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances .....	.....	1 2
4180	Budget authority, net (total) .....	.....	.....
4190	Outlays, net (total) .....	.....	1 2
Memorandum (non-add) entries:			
5096	Unexpired unavailable balance, SOY: Appropriations	1	1 1
5098	Unexpired unavailable balance, EOY: Appropriations	1	1 1

ALLIED CONTRIBUTIONS AND COOPERATION ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-9927-0-2-051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	10	9	9
Receipts:			
Current law:			
1130 Contributions for Burdensharing and Other Cooperative Activities (Kuwait)	22	120	90
1130 Contributions for Burdensharing and Other Cooperative Activities (Panama) .....	.....	10	10
1130 Contributions for Burdensharing and Other Cooperative Activities (Japan)	148	169	173

ALLIED CONTRIBUTIONS AND COOPERATION ACCOUNT—Continued
Special and Trust Fund Receipts—Continued

Identification code 097-9927-0-2-051	2025 actual	2026 est.	2027 est.
1130 Contributions for Burdensharing and Other Cooperative Activities (So. Korea)	534	499	509
1130 Contributions for Burdensharing and Other Cooperative Activities (Qatar)	380		
1199 Total current law receipts	1,084	798	782
1999 Total receipts	1,084	798	782
2000 Total: Balances and receipts	1,094	807	791
Appropriations: Current law:			
2101 Allied Contributions and Cooperation Account	-1,085	-798	-782
5099 Balance, end of year	9	9	9

Program and Financing (in millions of dollars)

Identification code 097-9927-0-2-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Burdensharing - undistributed	916	935	955
0900 Total new obligations, unexpired accounts (object class 26.0)	916	935	955
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,530	1,699	1,562
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,085	798	782
1930 Total budgetary resources available	2,615	2,497	2,344
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,699	1,562	1,389
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4		23
3010 New obligations, unexpired accounts	916	935	955
3020 Outlays (gross)	-920	-912	-932
3050 Unpaid obligations, end of year		23	46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4		23
3200 Obligated balance, end of year		23	46
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,085	798	782
Outlays, gross:			
4100 Outlays from new mandatory authority	345	471	461
4101 Outlays from mandatory balances	575	441	471
4110 Outlays, gross (total)	920	912	932
4180 Budget authority, net (total)	1,085	798	782
4190 Outlays, net (total)	920	912	932
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	9	10	11
5001 Total investments, EOY: Federal securities: Par value	10	11	12

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

MISCELLANEOUS SPECIAL FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-9922-0-2-051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	1	1
Receipts:			
Current law:			
1120 Restoration of the Rocky Mountain Arsenal, Army	1	1	1

1130 Proceeds from the Transfer or Disposition of Commissary Facilities		1	1
1199 Total current law receipts	1	2	2
1999 Total receipts	1	2	2
2000 Total: Balances and receipts	2	3	3
Appropriations: Current law:			
2101 Miscellaneous Special Funds	-1	-2	-2
2103 Miscellaneous Special Funds	-1	-1	-1
2132 Miscellaneous Special Funds	1	1	1
2199 Total current law appropriations	-1	-2	-2
2999 Total appropriations	-1	-2	-2
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 097-9922-0-2-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Miscellaneous special funds	4	4	4
0900 Total new obligations, unexpired accounts (object class 25.4)	4	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	9	7
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	2	2
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	1	2	2
1900 Budget authority (total)	1	2	2
1930 Total budgetary resources available	13	11	9
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9	7	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	3	3
3010 New obligations, unexpired accounts	4	4	4
3020 Outlays (gross)	-6	-4	-3
3050 Unpaid obligations, end of year	3	3	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	3	3
3200 Obligated balance, end of year	3	3	4
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	6	3	2
4110 Outlays, gross (total)	6	4	3
4180 Budget authority, net (total)	1	2	2
4190 Outlays, net (total)	6	4	3

DISPOSAL OF DEPARTMENT OF DEFENSE REAL PROPERTY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-5188-0-2-051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Disposal of Department of Defense Real Property	5	7	8
2000 Total: Balances and receipts	5	7	8
Appropriations: Current law:			
2101 Disposal of Department of Defense Real Property	-5	-7	-8
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 097-5188-0-2-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Concept Obligations	2	5	6
0900 Total new obligations, unexpired accounts (object class 25.4)	2	5	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	87	91	93
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	88	91	93
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	5	7	8
1900 Budget authority (total)	5	7	8
1930 Total budgetary resources available	93	98	101
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	91	93	95
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	9	6
3010 New obligations, unexpired accounts	2	5	6
3020 Outlays (gross)	-2	-8	-11
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	9	6	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-3	-3
3090 Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	6	3
3200 Obligated balance, end of year	6	3	-2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	7	8
Outlays, gross:			
4010 Outlays from new discretionary authority		5	6
4011 Outlays from discretionary balances	2	3	5
4020 Outlays, gross (total)	2	8	11
4180 Budget authority, net (total)	5	7	8
4190 Outlays, net (total)	2	8	11

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

LEASE OF DEPARTMENT OF DEFENSE REAL PROPERTY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-5189-0-2-051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Lease of Department of Defense Real Property	48	33	37
2000 Total: Balances and receipts	48	33	37
Appropriations:			
Current law:			
2101 Lease of Department of Defense Real Property	-48	-33	-37
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 097-5189-0-2-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Concept Obligations	32	25	24
0900 Total new obligations, unexpired accounts (object class 25.4)	32	25	24
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	254	271	279
1033 Recoveries of prior year paid obligations	1		

1070 Unobligated balance (total)	255	271	279
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	48	33	37
1900 Budget authority (total)	48	33	37
1930 Total budgetary resources available	303	304	316
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	271	279	292
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	36	42	22
3010 New obligations, unexpired accounts	32	25	24
3020 Outlays (gross)	-26	-45	-46
3050 Unpaid obligations, end of year	42	22	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	36	42	22
3200 Obligated balance, end of year	42	22	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	48	33	37
Outlays, gross:			
4010 Outlays from new discretionary authority		20	22
4011 Outlays from discretionary balances	26	25	24
4020 Outlays, gross (total)	26	45	46
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	48	33	37
4080 Outlays, net (discretionary)	25	45	46
4180 Budget authority, net (total)	48	33	37
4190 Outlays, net (total)	25	45	46

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

OVERSEAS MILITARY FACILITY INVESTMENT RECOVERY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-5193-0-2-051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2	2	2
2000 Total: Balances and receipts	2	2	2
5099 Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 097-5193-0-2-051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	2
3050 Unpaid obligations, end of year	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	2
3200 Obligated balance, end of year	2	2	2
4180 Budget authority, net (total)			

OVERSEAS MILITARY FACILITY INVESTMENT RECOVERY—Continued
Program and Financing—Continued

Identification code 097–5193–0–2–051	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)			

MUTUALLY BENEFICIAL ACTIVITIES

Program and Financing (in millions of dollars)

Identification code 097–5613–0–2–051	2025 actual	2026 est.	2027 est.
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Obligations by program activity:			
0010 Concept obligations	1		
0900 Total new obligations, unexpired accounts (object class 26.0)	1		

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	17	17
1930 Total budgetary resources available	18	17	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	17	17	17

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1		
3020 Outlays (gross)	-1		

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

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

TAIWAN SECURITY COOPERATIVE INITIATIVE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5748–0–2–051	2025 actual	2026 est.	2027 est.
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0100 Balance, start of year			
Receipts:			
Current law:			
1130 Contributions, Taiwan Security Cooperative Initiative		1,000	1,000
2000 Total: Balances and receipts		1,000	1,000
Appropriations:			
Current law:			
2101 Taiwan Security Cooperative Initiative		-1,000	-1,000
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 097–5748–0–2–051	2025 actual	2026 est.	2027 est.
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Obligations by program activity:			
0001 Taiwan Security Cooperation Initiative		1,000	917
0900 Total new obligations, unexpired accounts (object class 31.0)		1,000	917

Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		1,000	1,000
1930 Total budgetary resources available		1,000	1,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			83

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			900
3010 New obligations, unexpired accounts	1,000		917
3020 Outlays (gross)	-100		-250
3050 Unpaid obligations, end of year		900	1,567
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			900
3200 Obligated balance, end of year		900	1,567

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	1,000		1,000
Outlays, gross:			
4100 Outlays from new mandatory authority	100		100
4101 Outlays from mandatory balances			150
4110 Outlays, gross (total)	100		250
4180 Budget authority, net (total)	1,000		1,000
4190 Outlays, net (total)	100		250

DEPARTMENT OF DEFENSE WORLD WAR II COMMEMORATION FUND

Program and Financing (in millions of dollars)

Identification code 017–5630–0–2–051	2025 actual	2026 est.	2027 est.
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Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

DEPARTMENT OF DEFENSE VIETNAM WAR COMMEMORATION FUND

Program and Financing (in millions of dollars)

Identification code 097–5750–0–2–051	2025 actual	2026 est.	2027 est.
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Obligations by program activity:			
0010 Concept obligations	1		
0900 Total new obligations, unexpired accounts (object class 25.1)	1		

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

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3010 New obligations, unexpired accounts	1		
3020 Outlays (gross)	-1	-1	
3050 Unpaid obligations, end of year		1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		

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

SUPPORT OF ATHLETIC PROGRAMS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 057-5616-0-2-051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Proceeds, Support of Athletic Programs	6	6	6
2000 Total: Balances and receipts	6	6	6
Appropriations:			
Current law:			
2101 Support of Athletic Programs	-6	-6	-6
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 057-5616-0-2-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Concept obligations	11	6	6
0900 Total new obligations, unexpired accounts (object class 25.2)	11	6	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	21	18	18
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	23	18	18
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	6	6	6
1900 Budget authority (total)	6	6	6
1930 Total budgetary resources available	29	24	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	18	18	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		2	
3010 New obligations, unexpired accounts	11	6	6
3020 Outlays (gross)	-7	-8	-6
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		2	
3200 Obligated balance, end of year	2		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	6	6	6
Outlays, gross:			
4100 Outlays from new mandatory authority		6	6
4101 Outlays from mandatory balances	7	2	
4110 Outlays, gross (total)	7	8	6
4180 Budget authority, net (total)	6	6	6
4190 Outlays, net (total)	7	8	6

INTERNATIONAL RECONSTRUCTION AND OTHER ASSISTANCE

Federal Funds

IRAQ RELIEF AND RECONSTRUCTION FUND, ARMY

Program and Financing (in millions of dollars)

Identification code 021-2089-0-1-151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			

4190 Outlays, net (total)

PROCUREMENT

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

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

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

Federal Funds

AIRCRAFT PROCUREMENT, ARMY

For construction, procurement, production, modification, and modernization of aircraft, equipment, including ordnance, ground handling equipment, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$1,933,769,000, to remain available for obligation until September 30, 2029, of which \$55,942,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

Identification code 021-2031-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Aircraft	2,942	2,866	1,608
0002 Modification of aircraft	460	323	485
0004 Support equipment and facilities	549	385	358
0799 Total direct obligations	3,951	3,574	2,451
0801 Reimbursable program activity	113	651	500
0900 Total new obligations, unexpired accounts	4,064	4,225	2,951
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,332	1,880	1,467
1001 Discretionary unobligated balance brought fwd, Oct 1	1,330	1,480	
1010 Unobligated balance transfer to other accts [021-2035]	-4		
1010 Unobligated balance transfer to other accts [021-2040]	-6		
1011 Unobligated balance transfer from other acct [097-0100]	162		
1020 Adjustment of unobligated bal brought forward, Oct 1		42	

AIRCRAFT PROCUREMENT, ARMY—Continued
Program and Financing—Continued

Identification code 021–2031–0–1–051	2025 actual	2026 est.	2027 est.
1021 Recoveries of prior year unpaid obligations	453		
1033 Recoveries of prior year paid obligations	36		
1070 Unobligated balance (total)	1,973	1,922	1,467
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,473	3,625	1,934
1120 Appropriations transferred to other acct [021–2010]	-85		
1120 Appropriations transferred to other acct [021–2065]	-3		
1131 Unobligated balance of appropriations permanently reduced	-25		
1160 Appropriation, discretionary (total)	3,360	3,625	1,934
Appropriations, mandatory:			
1200 Appropriation	398		
1221 Appropriations transferred from other acct [011–5512]	2	5	5
1260 Appropriations, mandatory (total)	400	5	5
Spending authority from offsetting collections, discretionary:			
1700 Collected	131	140	150
1701 Change in uncollected payments, Federal sources	80		
1750 Spending auth from offsetting collections, disc (total)	211	140	150
1900 Budget authority (total)	3,971	3,770	2,089
1930 Total budgetary resources available	5,944	5,692	3,556
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,880	1,467	605
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,737	5,600	5,713
3010 New obligations, unexpired accounts	4,064	4,225	2,951
3011 Obligations ("upward adjustments"), expired accounts	115		
3020 Outlays (gross)	-3,740	-4,112	-3,965
3040 Recoveries of prior year unpaid obligations, unexpired	-453		
3041 Recoveries of prior year unpaid obligations, expired	-123		
3050 Unpaid obligations, end of year	5,600	5,713	4,699
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-139	-167	-167
3070 Change in uncollected pymts, Fed sources, unexpired	-80		
3071 Change in uncollected pymts, Fed sources, expired	52		
3090 Uncollected pymts, Fed sources, end of year	-167	-167	-167
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,598	5,433	5,546
3200 Obligated balance, end of year	5,433	5,546	4,532
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,571	3,765	2,084
Outlays, gross:			
4010 Outlays from new discretionary authority	404	611	401
4011 Outlays from discretionary balances	3,323	3,425	3,461
4020 Outlays, gross (total)	3,727	4,036	3,862
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-85	-140	-150
4033 Non-Federal sources	-118		
4040 Offsets against gross budget authority and outlays (total)	-203	-140	-150
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-80		
4052 Offsetting collections credited to expired accounts	36		
4053 Recoveries of prior year paid obligations, unexpired accounts	36		
4060 Additional offsets against budget authority only (total)	-8		
4070 Budget authority, net (discretionary)	3,360	3,625	1,934
4080 Outlays, net (discretionary)	3,524	3,896	3,712
Mandatory:			
4090 Budget authority, gross	400	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	13	75	102
4110 Outlays, gross (total)	13	76	103
4180 Budget authority, net (total)	3,760	3,630	1,939
4190 Outlays, net (total)	3,537	3,972	3,815

Object Classification (in millions of dollars)

Identification code 021–2031–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	85	85	57
25.2 Other services from non-Federal sources	134	134	134
25.3 Other goods and services from Federal sources	18	2	1
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	82	82	82
26.0 Supplies and materials	49	60	64
31.0 Equipment	3,582	3,209	2,111
99.0 Direct obligations	3,952	3,574	2,451
99.0 Reimbursable obligations	112	651	500
99.9 Total new obligations, unexpired accounts	4,064	4,225	2,951

MISSILE PROCUREMENT, ARMY

For construction, procurement, production, modification, and modernization of missiles, equipment, including ordnance, ground handling equipment, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$12,130,430,000, to remain available for obligation until September 30, 2029, of which \$741,479,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

Identification code 021–2032–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Other missiles	8,698	8,285	10,235
0003 Modification of missiles	1,222	1,306	1,212
0004 Spares and repair parts	7	6	7
0005 Support equipment and facilities	8	11	10
0799 Total direct obligations	9,935	9,608	11,464
0801 Reimbursable program activity	726	1,705	1,500
0900 Total new obligations, unexpired accounts	10,661	11,313	12,964
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5,873	4,173	875
1001 Discretionary unobligated balance brought fwd, Oct 1	5,873		
1010 Unobligated balance transfer to other accts [097–0100]	-7		
1011 Unobligated balance transfer from other acct [097–0100]	1,671		
1020 Adjustment of unobligated bal brought forward, Oct 1		448	
1021 Recoveries of prior year unpaid obligations	988		
1070 Unobligated balance (total)	8,525	4,621	875
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,998	7,287	12,130
1120 Appropriations transferred to other acct [021–2010]	-107		
1120 Appropriations transferred to other acct [021–2020]	-87		
1160 Appropriation, discretionary (total)	5,804	7,287	12,130
Appropriations, mandatory:			
1200 Appropriation	225		
Spending authority from offsetting collections, discretionary:			
1700 Collected	270	280	300
1701 Change in uncollected payments, Federal sources	85		
1750 Spending auth from offsetting collections, disc (total)	355	280	300
1900 Budget authority (total)	6,384	7,567	12,430
1930 Total budgetary resources available	14,909	12,188	13,305
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-75		
1941 Unexpired unobligated balance, end of year	4,173	875	341
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15,779	19,982	23,888
3010 New obligations, unexpired accounts	10,661	11,313	12,964
3011 Obligations ("upward adjustments"), expired accounts	149		
3020 Outlays (gross)	-5,351	-7,407	-9,053

3040	Recoveries of prior year unpaid obligations, unexpired	-988		
3041	Recoveries of prior year unpaid obligations, expired	-268		
3050	Unpaid obligations, end of year	19,982	23,888	27,799
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,438	-1,284	-1,284
3070	Change in uncollected pymts, Fed sources, unexpired	-85		
3071	Change in uncollected pymts, Fed sources, expired	239		
3090	Uncollected pymts, Fed sources, end of year	-1,284	-1,284	-1,284
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	14,341	18,698	22,604
3200	Obligated balance, end of year	18,698	22,604	26,515
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	6,159	7,567	12,430
Outlays, gross:				
4010	Outlays from new discretionary authority	249	571	785
4011	Outlays from discretionary balances	5,102	6,806	7,998
4020	Outlays, gross (total)	5,351	7,377	8,783
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-349	-280	-300
4033	Non-Federal sources	-11		
4040	Offsets against gross budget authority and outlays (total)	-360	-280	-300
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-85		
4052	Offsetting collections credited to expired accounts	90		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	5,804	7,287	12,130
4080	Outlays, net (discretionary)	4,991	7,097	8,483
Mandatory:				
4090	Budget authority, gross	225		
Outlays, gross:				
4101	Outlays from mandatory balances		30	270
4180	Budget authority, net (total)	6,029	7,287	12,130
4190	Outlays, net (total)	4,991	7,127	8,753

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	6,029	7,287	12,130
Outlays	4,991	7,127	8,753
Legislative proposal, subject to PAYGO:			
Budget Authority			18,725
Outlays			749
Total:			
Budget Authority	6,029	7,287	30,855
Outlays	4,991	7,127	9,502

Object Classification (in millions of dollars)

Identification code 021-2032-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	39	40	36
25.3 Other goods and services from Federal sources	46	17	17
26.0 Supplies and materials	2	3	3
31.0 Equipment	9,848	9,548	11,408
99.0 Direct obligations	9,935	9,608	11,464
99.0 Reimbursable obligations	726	1,705	1,500
99.9 Total new obligations, unexpired accounts	10,661	11,313	12,964

MISSILE PROCUREMENT, ARMY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021-2032-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Other Missiles			18,725
0900 Total new obligations, unexpired accounts (object class 31.0)			18,725

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200	Appropriation		18,725
1930	Total budgetary resources available		18,725

Change in obligated balance:

Unpaid obligations:			
3010	New obligations, unexpired accounts		18,725
3020	Outlays (gross)		-749
3050	Unpaid obligations, end of year		17,976
Memorandum (non-add) entries:			
3200	Obligated balance, end of year		17,976

Budget authority and outlays, net:

Mandatory:			
4090	Budget authority, gross		18,725
Outlays, gross:			
4100	Outlays from new mandatory authority		749
4180	Budget authority, net (total)		18,725
4190	Outlays, net (total)		749

PROCUREMENT OF WEAPONS AND TRACKED COMBAT VEHICLES, ARMY

For construction, procurement, production, and modification of weapons and tracked combat vehicles, equipment, including ordnance, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$3,728,159,000, to remain available for obligation until September 30, 2029, of which \$260,089,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

Identification code 021-2033-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Tracked combat vehicles	5,965	4,183	3,168
0002	Weapons and other combat vehicles	741	491	621
0799	Total direct obligations	6,706	4,674	3,789
0801	Reimbursable program activity	7	28	10
0900	Total new obligations, unexpired accounts	6,713	4,702	3,799

Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	4,173	3,820	1,910
1001	Discretionary unobligated balance brought fwd, Oct 1	4,173		
1010	Unobligated balance transfer to other accts [097-0117]	-6		
1010	Unobligated balance transfer to other accts [021-2035]	-49		
1010	Unobligated balance transfer to other accts [097-0100]	-11		
1011	Unobligated balance transfer from other acct [097-0100]	2,168		
1020	Adjustment of unobligated bal brought forward, Oct 1		230	
1021	Recoveries of prior year unpaid obligations	464		
1070	Unobligated balance (total)	6,739	4,050	1,910
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	3,689	3,005	3,728
1131	Unobligated balance of appropriations permanently reduced		-453	
1160	Appropriation, discretionary (total)	3,689	2,552	3,728
Appropriations, mandatory:				
1200	Appropriation	250		
Spending authority from offsetting collections, discretionary:				
1700	Collected	17	10	10
1900	Budget authority (total)	3,956	2,562	3,738
1930	Total budgetary resources available	10,695	6,612	5,648
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-162		
1941	Unexpired unobligated balance, end of year	3,820	1,910	1,849

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	11,033	11,958	11,649

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

Identification code 021–2033–0–1–051	2025 actual	2026 est.	2027 est.
3010 New obligations, unexpired accounts	6,713	4,702	3,799
3011 Obligations ("upward adjustments"), expired accounts	50		
3020 Outlays (gross)	-5,268	-5,011	-4,445
3040 Recoveries of prior year unpaid obligations, unexpired	-464		
3041 Recoveries of prior year unpaid obligations, expired	-106		
3050 Unpaid obligations, end of year	11,958	11,649	11,003
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	11,031	11,956	11,647
3200 Obligated balance, end of year	11,956	11,647	11,001
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,706	2,562	3,738
Outlays, gross:			
4010 Outlays from new discretionary authority	273	189	271
4011 Outlays from discretionary balances	4,995	4,797	4,034
4020 Outlays, gross (total)	5,268	4,986	4,305
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-18	-10	-10
4040 Offsets against gross budget authority and outlays (total)	-18	-10	-10
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	3,689	2,552	3,728
4080 Outlays, net (discretionary)	5,250	4,976	4,295
Mandatory:			
4090 Budget authority, gross	250		
Outlays, gross:			
4101 Outlays from mandatory balances		25	140
4180 Budget authority, net (total)	3,939	2,552	3,728
4190 Outlays, net (total)	5,250	5,001	4,435

Object Classification (in millions of dollars)

Identification code 021–2033–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	33	33	25
25.2 Other services from non-Federal sources	25	25	25
25.3 Other goods and services from Federal sources	98	98	98
25.3 Other goods and services from Federal sources	271	305	244
25.7 Operation and maintenance of equipment	7	59	59
26.0 Supplies and materials	89	81	42
31.0 Equipment	6,182	4,072	3,295
99.0 Direct obligations	6,706	4,674	3,789
99.0 Reimbursable obligations	7	28	10
99.9 Total new obligations, unexpired accounts	6,713	4,702	3,799

PROCUREMENT OF AMMUNITION, ARMY

For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$5,469,588,000, to remain available for obligation until September 30, 2029, of which \$220,061,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

Identification code 021–2034–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ammunition	4,762	4,806	2,976
0002 Ammunition production base support	2,492	2,946	2,502
0799 Total direct obligations	7,254	7,752	5,478
0801 Reimbursable program activity	1,957	3,029	2,319
0900 Total new obligations, unexpired accounts	9,211	10,781	7,797
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,774	6,225	1,428
1001 Discretionary unobligated balance brought fwd, Oct 1	7,774		
1010 Unobligated balance transfer to other accts [021–2035]	-20		
1010 Unobligated balance transfer to other accts [097–0100]	-30		
1011 Unobligated balance transfer from other acct [097–0100]	1,566		
1020 Adjustment of unobligated bal brought forward, Oct 1		207	
1021 Recoveries of prior year unpaid obligations	1,220		
1070 Unobligated balance (total)	10,510	6,432	1,428
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,982	4,577	5,470
1120 Appropriations transferred to other acct [021–2010]	-24		
1160 Appropriation, discretionary (total)	2,958	4,577	5,470
Appropriations, mandatory:			
1200 Appropriation	150		
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,124	1,200	1,300
1701 Change in uncollected payments, Federal sources	892		
1750 Spending auth from offsetting collections, disc (total)	2,016	1,200	1,300
1900 Budget authority (total)	5,124	5,777	6,770
1930 Total budgetary resources available	15,634	12,209	8,198
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-198		
1941 Unexpired unobligated balance, end of year	6,225	1,428	401

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15,884	18,501	22,315
3010 New obligations, unexpired accounts	9,211	10,781	7,797
3011 Obligations ("upward adjustments"), expired accounts	94		
3020 Outlays (gross)	-5,277	-6,967	-8,364
3040 Recoveries of prior year unpaid obligations, unexpired	-1,220		
3041 Recoveries of prior year unpaid obligations, expired	-191		
3050 Unpaid obligations, end of year	18,501	22,315	21,748
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3,181	-3,700	-3,700
3070 Change in uncollected pymts, Fed sources, unexpired	-892		
3071 Change in uncollected pymts, Fed sources, expired	373		
3090 Uncollected pymts, Fed sources, end of year	-3,700	-3,700	-3,700
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12,703	14,801	18,615
3200 Obligated balance, end of year	14,801	18,615	18,048

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	4,974	5,777	6,770
Outlays, gross:			
4010 Outlays from new discretionary authority	100	1,429	1,574
4011 Outlays from discretionary balances	5,177	5,388	6,640
4020 Outlays, gross (total)	5,277	6,817	8,214
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,508	-1,200	-1,300
4033 Non-Federal sources	-4		
4040 Offsets against gross budget authority and outlays (total)	-1,512	-1,200	-1,300
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-892		
4052 Offsetting collections credited to expired accounts	388		
4060 Additional offsets against budget authority only (total)	-504		
4070 Budget authority, net (discretionary)	2,958	4,577	5,470
4080 Outlays, net (discretionary)	3,765	5,617	6,914
Mandatory:			
4090 Budget authority, gross	150		
Outlays, gross:			
4101 Outlays from mandatory balances		150	150

4180	Budget authority, net (total)	3,108	4,577	5,470
4190	Outlays, net (total)	3,765	5,767	7,064

Object Classification (in millions of dollars)

Identification code 021–2034–0–1–051	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.1	Advisory and assistance services	7	7	4
25.2	Other services from non-Federal sources	4	4	4
25.3	Other goods and services from Federal sources	211	211	211
25.3	Other goods and services from Federal sources	174	134	141
25.4	Operation and maintenance of facilities	12	12	12
26.0	Supplies and materials	11	6	5
31.0	Equipment	6,683	7,226	4,949
32.0	Land and structures	152	152	152
99.0	Direct obligations	7,254	7,752	5,478
99.0	Reimbursable obligations	1,957	3,029	2,319
99.9	Total new obligations, unexpired accounts	9,211	10,781	7,797

OTHER PROCUREMENT, ARMY

For construction, procurement, production, and modification of vehicles, including tactical, support, and non-tracked combat vehicles; the purchase of passenger motor vehicles for replacement only; communications and electronic equipment; other support equipment; spare parts, ordnance, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$12,667,053,000, to remain available for obligation until September 30, 2029, of which \$908,096,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

Identification code 021–2035–0–1–051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Tactical and support vehicles	2,470	1,692	1,445
0002	Communications and electronics equipment	5,618	4,725	7,373
0003	Other support equipment	1,869	1,788	2,014
0004	Spare parts and repair parts	15	5	7
0799	Total direct obligations	9,972	8,210	10,839
0801	Reimbursable program activity	84	156	167
0900	Total new obligations, unexpired accounts	10,056	8,366	11,006
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	2,762	3,461	4,890
1001	Discretionary unobligated balance brought fwd, Oct 1	2,757		
1010	Unobligated balance transfer to other accts [097–0100]	-9		
1010	Unobligated balance transfer to other accts [017–1319]	-2		
1010	Unobligated balance transfer to other accts [021–2040]	-41		
1011	Unobligated balance transfer from other acct [097–0100]	1,354		
1011	Unobligated balance transfer from other acct [021–2020]	1		
1011	Unobligated balance transfer from other acct [021–2031]	4		
1011	Unobligated balance transfer from other acct [021–2033]	49		
1011	Unobligated balance transfer from other acct [021–2034]	20		
1020	Adjustment of unobligated bal brought forward, Oct 1		411	
1021	Recoveries of prior year unpaid obligations	387		
1033	Recoveries of prior year paid obligations	6		
1070	Unobligated balance (total)	4,531	3,872	4,890
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	8,677	9,413	12,667
1120	Appropriations transferred to other acct [097–0400]	-5		
1120	Appropriations transferred to other acct [021–2010]	-4		
1121	Appropriations transferred from other acct [097–0100]	34		
1121	Appropriations transferred from other acct [097–0105]	19		
1131	Unobligated balance of appropriations permanently reduced		-135	
1160	Appropriation, discretionary (total)	8,721	9,278	12,667
Appropriations, mandatory:				
1200	Appropriation	232		

1220	Appropriations transferred to other acct [011–5512]	-34		
1221	Appropriations transferred from other acct [011–5512]	41	61	61
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1		
1260	Appropriations, mandatory (total)	238	61	61
Spending authority from offsetting collections, discretionary:				
1700	Collected	40	45	50
1701	Change in uncollected payments, Federal sources	45		
1750	Spending auth from offsetting collections, disc (total)	85	45	50
1900	Budget authority (total)	9,044	9,384	12,778
1930	Total budgetary resources available	13,575	13,256	17,668
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-58		
1941	Unexpired unobligated balance, end of year	3,461	4,890	6,662

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	12,570	12,565	12,939
3010	New obligations, unexpired accounts	10,056	8,366	11,006
3011	Obligations ("upward adjustments"), expired accounts	148		
3020	Outlays (gross)	-9,590	-7,992	-10,073
3040	Recoveries of prior year unpaid obligations, unexpired	-387		
3041	Recoveries of prior year unpaid obligations, expired	-232		
3050	Unpaid obligations, end of year	12,565	12,939	13,872
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-37	-74	-74
3070	Change in uncollected pymts, Fed sources, unexpired	-45		
3071	Change in uncollected pymts, Fed sources, expired	8		
3090	Uncollected pymts, Fed sources, end of year	-74	-74	-74
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	12,533	12,491	12,865
3200	Obligated balance, end of year	12,491	12,865	13,798

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	8,806	9,323	12,717
Outlays, gross:				
4010	Outlays from new discretionary authority	1,613	1,715	2,330
4011	Outlays from discretionary balances	7,965	6,159	7,422
4020	Outlays, gross (total)	9,578	7,874	9,752
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-28	-45	-50
4033	Non-Federal sources	-31		
4040	Offsets against gross budget authority and outlays (total)	-59	-45	-50
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-45		
4052	Offsetting collections credited to expired accounts	13		
4053	Recoveries of prior year paid obligations, unexpired accounts	6		
4060	Additional offsets against budget authority only (total)	-26		
4070	Budget authority, net (discretionary)	8,721	9,278	12,667
4080	Outlays, net (discretionary)	9,519	7,829	9,702
Mandatory:				
4090	Budget authority, gross	238	61	61
Outlays, gross:				
4100	Outlays from new mandatory authority		10	10
4101	Outlays from mandatory balances	12	108	311
4110	Outlays, gross (total)	12	118	321
4180	Budget authority, net (total)	8,959	9,339	12,728
4190	Outlays, net (total)	9,531	7,947	10,023

Object Classification (in millions of dollars)

Identification code 021–2035–0–1–051	2025 actual	2026 est.	2027 est.	
Direct obligations:				
21.0	Travel and transportation of persons	20	10	13
22.0	Transportation of things	96	121	161
23.1	Rental payments to GSA	1	1	1
23.3	Communications, utilities, and miscellaneous charges	24	13	18
25.1	Advisory and assistance services	506	354	342
25.2	Other services from non-Federal sources	658	630	840
25.3	Other goods and services from Federal sources	930	893	1,189
25.3	Other goods and services from Federal sources	822	818	958
25.4	Operation and maintenance of facilities	80	77	102
25.7	Operation and maintenance of equipment	615	589	786
26.0	Supplies and materials	699	1,124	1,520
31.0	Equipment	5,511	3,571	4,897
32.0	Land and structures	10	9	12

OTHER PROCUREMENT, ARMY—Continued
Object Classification—Continued

Identification code 021–2035–0–1–051	2025 actual	2026 est.	2027 est.
99.0 Direct obligations	9,972	8,210	10,839
99.0 Reimbursable obligations	84	156	167
99.9 Total new obligations, unexpired accounts	10,056	8,366	11,006

AIRCRAFT PROCUREMENT, NAVY

For construction, procurement, production, modification, and modernization of aircraft, equipment, including ordnance, spare parts, and accessories therefor; specialized equipment; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, \$26,947,023,000, to remain available for obligation until September 30, 2029, of which \$1,755,259,000 shall be available for the Navy Reserve and the Marine Corps Reserve.

Program and Financing (in millions of dollars)

Identification code 017–1506–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Combat aircraft	12,004	9,240	10,872
0003 Trainer aircraft	303	6	2
0004 Other aircraft	625	1,414	2,358
0005 Modification of aircraft	4,837	4,448	5,615
0006 Aircraft spares and repair parts	2,070	2,054	3,758
0007 Aircraft support equipment and facilities	1,170	914	1,034
0799 Total direct obligations	21,009	18,076	23,639
0801 Reimbursable program activity		7	7
0900 Total new obligations, unexpired accounts	21,009	18,083	23,646

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11,316	7,278	6,316
1001 Discretionary unobligated balance brought fwd, Oct 1	11,313		
1010 Unobligated balance transfer to other accts [017–1319]	-4		
1020 Adjustment of unobligated bal brought forward, Oct 1		160	
1020 Adjustment of unobligated bal brought forward, Oct 1		-136	
1021 Recoveries of prior year unpaid obligations	674		
1070 Unobligated balance (total)	11,986	7,302	6,316
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	15,919	17,240	26,947
1120 Appropriations transferred to other acct [017–1105]	-4		
1131 Unobligated balance of appropriations permanently reduced	-52	-156	
1160 Appropriation, discretionary (total)	15,863	17,084	26,947
Appropriations, mandatory:			
1200 Appropriation	445		
1220 Appropriations transferred to other acct [011–5512]	-5		
1221 Appropriations transferred from other acct [011–5512]	5	6	6
1260 Appropriations, mandatory (total)	445	6	6
Spending authority from offsetting collections, discretionary:			
1700 Collected		7	7
1900 Budget authority (total)	16,308	17,097	26,960
1930 Total budgetary resources available	28,294	24,399	33,276
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-7		
1941 Unexpired unobligated balance, end of year	7,278	6,316	9,630

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	27,949	30,622	29,913
3010 New obligations, unexpired accounts	21,009	18,083	23,646
3011 Obligations ("upward adjustments"), expired accounts	334		
3020 Outlays (gross)	-17,163	-18,792	-21,066
3040 Recoveries of prior year unpaid obligations, unexpired	-674		
3041 Recoveries of prior year unpaid obligations, expired	-833		
3050 Unpaid obligations, end of year	30,622	29,913	32,493

Memorandum (non-add) entries:

3100 Obligated balance, start of year	27,949	30,622	29,913
3200 Obligated balance, end of year	30,622	29,913	32,493

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	15,863	17,091	26,954
Outlays, gross:			
4010 Outlays from new discretionary authority	2,362	2,570	4,049
4011 Outlays from discretionary balances	14,764	16,005	16,929
4020 Outlays, gross (total)	17,126	18,575	20,978
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-7	-7
4040 Offsets against gross budget authority and outlays (total)		-7	-7
Mandatory:			
4090 Budget authority, gross	445	6	6
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	37	216	87
4110 Outlays, gross (total)	37	217	88
4180 Budget authority, net (total)	16,308	17,090	26,953
4190 Outlays, net (total)	17,163	18,785	21,059

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	16,308	17,090	26,953
Outlays	17,163	18,785	21,059
Legislative proposal, subject to PAYGO:			
Budget Authority			7,454
Outlays			1,118
Total:			
Budget Authority	16,308	17,090	34,407
Outlays	17,163	18,785	22,177

Object Classification (in millions of dollars)

Identification code 017–1506–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
22.0 Transportation of things	12	5	9
23.3 Communications, utilities, and miscellaneous charges	11		1
25.1 Advisory and assistance services	714	133	623
25.2 Other services from non-Federal sources	2	3	3
25.3 Other goods and services from Federal sources	1,059	111	10,321
25.3 Other goods and services from Federal sources	1,201	1,484	
25.4 Operation and maintenance of facilities	4		
25.5 Research and development contracts	44	2	3
25.7 Operation and maintenance of equipment	108	1	52
26.0 Supplies and materials	3,952	2,144	4,468
31.0 Equipment	13,902	14,193	8,159
99.0 Direct obligations	21,009	18,076	23,639
99.0 Reimbursable obligations		7	7
99.9 Total new obligations, unexpired accounts	21,009	18,083	23,646

AIRCRAFT PROCUREMENT, NAVY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1506–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Combat aircraft			5,862
0004 Other Aircraft			1,190
0005 Modification of aircraft			162
0006 Aircraft spares and repair parts			240
0900 Total new obligations, unexpired accounts (object class 31.0)			7,454
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			7,454
1930 Total budgetary resources available			7,454

Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts	7,454	
3020	Outlays (gross)	-1,118	
3050	Unpaid obligations, end of year	6,336	
Memorandum (non-add) entries:			
3200	Obligated balance, end of year	6,336	
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	7,454	
Outlays, gross:			
4100	Outlays from new mandatory authority	1,118	
4180	Budget authority, net (total)	7,454	
4190	Outlays, net (total)	1,118	

WEAPONS PROCUREMENT, NAVY

For construction, procurement, production, modification, and modernization of missiles, torpedoes, other weapons, and related support equipment including spare parts, and accessories therefor; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, \$11,769,111,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 017-1507-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Ballistic missiles	1,753	2,712	4,045
0002	Other missiles	4,670	5,965	5,347
0003	Torpedoes and related equipment	746	1,384	1,103
0004	Other weapons	221	193	185
0006	Spares and repair parts	175	251	227
0799	Total direct obligations	7,565	10,505	10,907
0801	Reimbursable program activity	56	65	32
0900	Total new obligations, unexpired accounts	7,621	10,570	10,939
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	2,995	5,480	1,965
1001	Discretionary unobligated balance brought fwd, Oct 1	2,994		
1010	Unobligated balance transfer to other accts [017-1611]	-5		
1010	Unobligated balance transfer to other accts [017-1810]	-115		
1011	Unobligated balance transfer from other acct [097-0100]	811		
1020	Adjustment of unobligated bal brought forward, Oct 1		1,125	
1021	Recoveries of prior year unpaid obligations	164		
1070	Unobligated balance (total)	3,850	6,605	1,965
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	6,349	6,087	11,769
1120	Appropriations transferred to other acct [017-1105]	-35		
1120	Appropriations transferred to other acct [017-1453]	-5		
1120	Appropriations transferred to other acct [021-2020]	-12		
1131	Unobligated balance of appropriations permanently reduced		-203	
1160	Appropriation, discretionary (total)	6,297	5,884	11,769
Appropriations, mandatory:				
1200	Appropriation	2,979		
1221	Appropriations transferred from other acct [011-5512]		6	6
1260	Appropriations, mandatory (total)	2,979	6	6
Spending authority from offsetting collections, discretionary:				
1700	Collected	38	40	45
1900	Budget authority (total)	9,314	5,930	11,820
1930	Total budgetary resources available	13,164	12,535	13,785
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-63		
1941	Unexpired unobligated balance, end of year	5,480	1,965	2,846

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	9,267	11,315	15,719
3010	New obligations, unexpired accounts	7,621	10,570	10,939
3011	Obligations ("upward adjustments"), expired accounts	36		

3020	Outlays (gross)	-5,367	-6,166	-8,140
3040	Recoveries of prior year unpaid obligations, unexpired	-164		
3041	Recoveries of prior year unpaid obligations, expired	-78		
3050	Unpaid obligations, end of year	11,315	15,719	18,518
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-4	-4
3071	Change in uncollected pymts, Fed sources, expired	-2		
3090	Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	9,265	11,311	15,715
3200	Obligated balance, end of year	11,311	15,715	18,514

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	6,335	5,924	11,814
Outlays, gross:				
4010	Outlays from new discretionary authority	1,037	923	1,810
4011	Outlays from discretionary balances	4,330	4,807	5,653
4020	Outlays, gross (total)	5,367	5,730	7,463
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-38	-40	-45
4040	Offsets against gross budget authority and outlays (total)	-38	-40	-45
Mandatory:				
4090	Budget authority, gross	2,979	6	6
Outlays, gross:				
4100	Outlays from new mandatory authority		1	1
4101	Outlays from mandatory balances		435	676
4110	Outlays, gross (total)		436	677
4180	Budget authority, net (total)	9,276	5,890	11,775
4190	Outlays, net (total)	5,329	6,126	8,095

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	9,276	5,890	11,775
Outlays	5,329	6,126	8,095
Legislative proposal, subject to PAYGO:			
Budget Authority			10,850
Outlays			1,628
Total:			
Budget Authority	9,276	5,890	22,625
Outlays	5,329	6,126	9,723

Object Classification (in millions of dollars)

Identification code 017-1507-0-1-051	2025 actual	2026 est.	2027 est.	
Direct obligations:				
22.0	Transportation of things	4	3	4
23.3	Communications, utilities, and miscellaneous charges	1		
25.1	Advisory and assistance services	142	105	67
25.2	Other services from non-Federal sources	3		
25.3	Other goods and services from Federal sources	488	63	668
25.3	Other goods and services from Federal sources	139	143	
25.4	Operation and maintenance of facilities	9		3
25.5	Research and development contracts	40	5	
25.7	Operation and maintenance of equipment	264	1	699
26.0	Supplies and materials	3,204	1,538	4,046
31.0	Equipment	3,156	8,647	5,420
32.0	Land and structures	116		
99.0	Direct obligations	7,566	10,505	10,907
99.0	Reimbursable obligations	55	65	32
99.9	Total new obligations, unexpired accounts	7,621	10,570	10,939

WEAPONS PROCUREMENT, NAVY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017-1507-4-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0002	Other missiles			10,850
0900	Total new obligations, unexpired accounts (object class 31.0)			10,850

WEAPONS PROCUREMENT, NAVY—Continued
Program and Financing—Continued

Identification code 017-1507-4-1-051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200			10,850
1930			10,850
Change in obligated balance:			
Unpaid obligations:			
3010			10,850
3020			-1,628
3050			9,222
Memorandum (non-add) entries:			
3200			9,222
Budget authority and outlays, net:			
Mandatory:			
4090			10,850
Outlays, gross:			
4100			1,628
4180			10,850
4190			1,628

PROCUREMENT OF AMMUNITION, NAVY AND MARINE CORPS

For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$1,958,597,000, to remain available for obligation until September 30, 2029, of which \$474,000 shall be available for the Navy Reserve and the Marine Corps Reserve.

Program and Financing (in millions of dollars)

Identification code 017-1508-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	1,341	834	826
0002	1,180	606	1,023
0799	2,521	1,440	1,849
0801	16	35	29
0900	2,537	1,475	1,878
Budgetary resources:			
Unobligated balance:			
1000	1,151	456	345
1001	1,151		
1010	-97		
1011	259		
1011	2		
1020		225	
1021	88		
1070	1,403	681	345
Budget authority:			
Appropriations, discretionary:			
1100	1,599	1,099	1,959
Appropriations, mandatory:			
1200	22		
Spending authority from offsetting collections, discretionary:			
1700	36	40	45
1701	4		
1750	40	40	45
1900	1,661	1,139	2,004
1930	3,064	1,820	2,349
Memorandum (non-add) entries:			
1940	-71		

1941	Unexpired unobligated balance, end of year	456	345	471
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2,806	4,256	4,139
3010	New obligations, unexpired accounts	2,537	1,475	1,878
3011	Obligations ("upward adjustments"), expired accounts	6		
3020	Outlays (gross)	-985	-1,592	-1,740
3040	Recoveries of prior year unpaid obligations, unexpired	-88		
3041	Recoveries of prior year unpaid obligations, expired	-20		
3050	Unpaid obligations, end of year	4,256	4,139	4,277
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-6	-6
3070	Change in uncollected pymts, Fed sources, unexpired	-4		
3071	Change in uncollected pymts, Fed sources, expired	6		
3090	Uncollected pymts, Fed sources, end of year	-6	-6	-6
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,798	4,250	4,133
3200	Obligated balance, end of year	4,250	4,133	4,271

Budget authority and outlays, net:

4000	Budget authority, gross	1,639	1,139	2,004
Outlays, gross:				
4010	Outlays from new discretionary authority	100	117	182
4011	Outlays from discretionary balances	885	1,335	1,451
4020	Outlays, gross (total)	985	1,452	1,633
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-20	-40	-45
4033	Non-Federal sources	-20		
4040	Offsets against gross budget authority and outlays (total)	-40	-40	-45
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-4		
4052	Offsetting collections credited to expired accounts	4		
4070	Budget authority, net (discretionary)	1,599	1,099	1,959
4080	Outlays, net (discretionary)	945	1,412	1,588
Mandatory:				
4090	Budget authority, gross	22		
Outlays, gross:				
4101	Outlays from mandatory balances		140	107
4180	Budget authority, net (total)	1,621	1,099	1,959
4190	Outlays, net (total)	945	1,552	1,695

Object Classification (in millions of dollars)

Identification code 017-1508-0-1-051	2025 actual	2026 est.	2027 est.	
Direct obligations:				
22.0	Transportation of things	14	3	5
25.1	Advisory and assistance services	13	13	22
25.3	Other goods and services from Federal sources	13	13	102
25.3	Other goods and services from Federal sources	280	63	
25.7	Operation and maintenance of equipment	1		
26.0	Supplies and materials	1,536	1,346	1,694
31.0	Equipment	664	2	26
99.0	Direct obligations	2,521	1,440	1,849
99.0	Reimbursable obligations	16	35	29
99.9	Total new obligations, unexpired accounts	2,537	1,475	1,878

SHIPBUILDING AND CONVERSION, NAVY

For expenses necessary for the construction, acquisition, or conversion of vessels as authorized by law, including armor and armament thereof, plant equipment, appliances, and machine tools and installation thereof in public and private plants; reserve plant and Government and contractor-owned equipment layaway; procurement of critical, long lead time components and designs for vessels to be constructed or converted in the future; and expansion of public and private plants, including land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title, \$60,176,117,000, to remain available for obligation until September 30, 2031: Provided, That additional obligations may be incurred after September 30, 2031, for engineering services, tests, evaluations, and other such budgeted work that must be performed in the final stage of ship construction.

Program and Financing (in millions of dollars)

Identification code 017-1611-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Fleet ballistic missile ships		6,032	11,532
0002 Other warships	30,081	26,934	21,138
0003 Amphibious ships	1,932	4,648	4,242
0005 Auxiliaries, craft, and prior-year program costs	3,586	8,261	8,582
0799 Total direct obligations	35,599	45,875	45,494
0900 Total new obligations, unexpired accounts	35,599	45,875	45,494

Budgetary resources:

Identification code 017-1611-0-1-051	2025 actual	2026 est.	2027 est.
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23,004	37,429	17,241
1001 Discretionary unobligated balance brought fwd, Oct 1	23,004		
1011 Unobligated balance transfer from other acct [017-1109]	6		
1011 Unobligated balance transfer from other acct [017-1319]	24		
1011 Unobligated balance transfer from other acct [017-1507]	5		
1011 Unobligated balance transfer from other acct [017-1810]	8		
1012 Unobligated balance transfers between expired and unexpired accounts	1,148		
1020 Adjustment of unobligated bal brought forward, Oct 1		1,100	
1021 Recoveries of prior year unpaid obligations	3,871		
1070 Unobligated balance (total)	28,066	38,529	17,241
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	39,023	27,152	60,176
1120 Appropriations transferred to other acct [017-1612]	-9,581		
1131 Unobligated balance of appropriations permanently reduced		-2,565	
1160 Appropriation, discretionary (total)	29,442	24,587	60,176
Appropriations, mandatory:			
1200 Appropriation	16,830		
1900 Budget authority (total)	46,272	24,587	60,176
1930 Total budgetary resources available	74,338	63,116	77,417
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1,310		
1941 Unexpired unobligated balance, end of year	37,429	17,241	31,923

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	59,382	70,068	90,555
3010 New obligations, unexpired accounts	35,599	45,875	45,494
3011 Obligations ("upward adjustments"), expired accounts	17		
3020 Outlays (gross)	-20,887	-25,388	-31,308
3030 Unpaid obligations transferred to other accts [097-9999]	-5,784		
3031 Unpaid obligations transferred from other accts [097-9999]	5,784		
3040 Recoveries of prior year unpaid obligations, unexpired	-3,871		
3041 Recoveries of prior year unpaid obligations, expired	-172		
3050 Unpaid obligations, end of year	70,068	90,555	104,741
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	59,382	70,068	90,555
3200 Obligated balance, end of year	70,068	90,555	104,741

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	29,442	24,587	60,176
Outlays, gross:			
4010 Outlays from new discretionary authority	3,242	738	1,805
4011 Outlays from discretionary balances	17,645	24,206	28,216
4020 Outlays, gross (total)	20,887	24,944	30,021
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-5		
4040 Offsets against gross budget authority and outlays (total)	-5		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	5		
4060 Additional offsets against budget authority only (total)	5		
4070 Budget authority, net (discretionary)	29,442	24,587	60,176
4080 Outlays, net (discretionary)	20,882	24,944	30,021
Mandatory:			
4090 Budget authority, gross	16,830		
Outlays, gross:			
4101 Outlays from mandatory balances		444	1,287
4180 Budget authority, net (total)	46,272	24,587	60,176
4190 Outlays, net (total)	20,882	25,388	31,308

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	46,272	24,587	60,176
Outlays	20,882	25,388	31,308
Legislative proposal, subject to PAYGO:			
Budget Authority			5,648
Outlays			169
Total:			
Budget Authority	46,272	24,587	65,824
Outlays	20,882	25,388	31,477

Object Classification (in millions of dollars)

Identification code 017-1611-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	1		
22.0 Transportation of things	8		
23.0 Rental payments to others	10		
23.3 Communications, utilities, and miscellaneous charges	18	1	11
25.1 Advisory and assistance services	746	202	84
25.2 Other services from non-Federal sources	382		54
25.3 Other goods and services from Federal sources		93	226
25.3 Other goods and services from Federal sources	1,261	924	1,899
25.4 Operation and maintenance of facilities	5	8	1
25.5 Research and development contracts	40	23	5
25.7 Operation and maintenance of equipment	92	2	5
26.0 Supplies and materials	965	77	317
31.0 Equipment	31,970	44,545	42,892
32.0 Land and structures	101		
99.9 Total new obligations, unexpired accounts	35,599	45,875	45,494

SHIPBUILDING AND CONVERSION, NAVY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017-1611-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Other Warships			5,648
0900 Total new obligations, unexpired accounts (object class 31.0)			5,648
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			5,648
1930 Total budgetary resources available			5,648
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			5,648
3020 Outlays (gross)			-169
3050 Unpaid obligations, end of year			5,479
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			5,479
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			5,648
Outlays, gross:			
4100 Outlays from new mandatory authority			169
4180 Budget authority, net (total)			5,648
4190 Outlays, net (total)			169

NATIONAL SEA-BASED DETERRENCE FUND

Program and Financing (in millions of dollars)

Identification code 017-1612-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Fleet ballistic missile ships	9,001	13	249

NATIONAL SEA-BASED DETERRENCE FUND—Continued
Program and Financing—Continued

Identification code 017-1612-0-1-051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000	1,118	1,772	1,759
1001	1,118		
1021	77		
1070	1,195	1,772	1,759
Budget authority:			
Appropriations, discretionary:			
1121	9,581		
1930	10,776	1,772	1,759
Memorandum (non-add) entries:			
1940	-3		
1941	1,772	1,759	1,510

Change in obligated balance:			
Unpaid obligations:			
3000	8,506	10,224	4,984
3010	9,001	13	249
3020	-7,206	-5,253	-2,624
3040	-77		
3050	10,224	4,984	2,609
Memorandum (non-add) entries:			
3100	8,506	10,224	4,984
3200	10,224	4,984	2,609

Budget authority and outlays, net:			
Discretionary:			
4000	9,581		
Outlays, gross:			
4010	2,094		
4011	5,112	5,253	2,624
4020	7,206	5,253	2,624
4180	9,581		
4190	7,206	5,253	2,624

Object Classification (in millions of dollars)

Identification code 017-1612-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0	1		
25.1	108	1	2
25.2	45		
25.3	276		4
25.3		4	
25.4	3		
25.5	23		
25.7	61		
26.0	71		2
31.0	8,413	8	241
99.9	9,001	13	249

MARITIME INDUSTRIAL BASE FUND

Program and Financing (in millions of dollars)

Identification code 017-1613-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001		270	296
0900		270	296
Budgetary resources:			
Unobligated balance:			
1000		3,345	4,267
1020		1,192	
1070		4,537	4,267
Budget authority:			
Appropriations, mandatory:			
1200	3,345		
1930	3,345	4,537	4,267

1941	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
	3,345	4,267	3,971

Change in obligated balance:			
Unpaid obligations:			
3010		270	296
3020		-270	-290
3050			6
Memorandum (non-add) entries:			
3200			6

Budget authority and outlays, net:			
Mandatory:			
4090	3,345		
Outlays, gross:			
4101		270	290
4180	3,345		
4190		270	290

OTHER PROCUREMENT, NAVY

For procurement, production, and modernization of support equipment and materials not otherwise provided for, Navy ordnance (except ordnance for new aircraft, new ships, and ships authorized for conversion); the purchase of passenger motor vehicles for replacement only; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, \$18,866,679,000, to remain available for obligation until September 30, 2029: Provided, That funds provided under this heading are also available for the maintenance, repair, and modernization of non-nuclear surface-based ships conducted at privately owned shipyards.

Program and Financing (in millions of dollars)

Identification code 017-1810-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	8,014	9,251	7,375
0002	4,275	4,184	5,118
0003	812	827	874
0004	1,323	1,490	2,065
0005	260	297	333
0006	979	679	472
0007	539	670	1,030
0008	1,039	2,224	703
0799	17,241	19,622	17,970
0801	186	396	298
0900	17,427	20,018	18,268

Budgetary resources:			
Unobligated balance:			
1000	4,076	9,088	4,307
1001	4,060		
1010	-12		
1010	-8		
1010	-6		
1011	631		
1011	34		
1011	115		
1020		273	
1020		114	
1021	958		
1070	5,788	9,475	4,307
Budget authority:			
Appropriations, discretionary:			
1100	15,143	14,694	18,867
1120	-64		
1121	32		
1121	19		
1131	-45		
1160	15,085	14,694	18,867
Appropriations, mandatory:			
1200	5,447		
1221	26	76	76

1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1		
1260	Appropriations, mandatory (total)	5,472	76	76
	Spending authority from offsetting collections, discretionary:			
1700	Collected	78	80	100
1701	Change in uncollected payments, Federal sources	157		
1750	Spending auth from offsetting collections, disc (total)	235	80	100
1900	Budget authority (total)	20,792	14,850	19,043
1930	Total budgetary resources available	26,580	24,325	23,350
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-65		
1941	Unexpired unobligated balance, end of year	9,088	4,307	5,082

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	16,428	19,454	24,108
3001	Adjustments to unpaid obligations brought forward, Oct 1	-3		
3010	New obligations, unexpired accounts	17,427	20,018	18,268
3011	Obligations ("upward adjustments"), expired accounts	124		
3020	Outlays (gross)	-13,180	-15,364	-17,109
3040	Recoveries of prior year unpaid obligations, unexpired	-958		
3041	Recoveries of prior year unpaid obligations, expired	-384		
3050	Unpaid obligations, end of year	19,454	24,108	25,267
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-286	-389	-389
3070	Change in uncollected pymts, Fed sources, unexpired	-157		
3071	Change in uncollected pymts, Fed sources, expired	54		
3090	Uncollected pymts, Fed sources, end of year	-389	-389	-389
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	16,139	19,065	23,719
3200	Obligated balance, end of year	19,065	23,719	24,878

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	15,320	14,774	18,967
	Outlays, gross:			
4010	Outlays from new discretionary authority	3,112	3,019	3,873
4011	Outlays from discretionary balances	10,047	11,015	11,484
4020	Outlays, gross (total)	13,159	14,034	15,357
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-89	-80	-100
4040	Offsets against gross budget authority and outlays (total)	-89	-80	-100
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-157		
4052	Offsetting collections credited to expired accounts	11		
4060	Additional offsets against budget authority only (total)	-146		
4070	Budget authority, net (discretionary)	15,085	14,694	18,867
4080	Outlays, net (discretionary)	13,070	13,954	15,257
	Mandatory:			
4090	Budget authority, gross	5,472	76	76
	Outlays, gross:			
4100	Outlays from new mandatory authority		15	15
4101	Outlays from mandatory balances	21	1,315	1,737
4110	Outlays, gross (total)	21	1,330	1,752
4180	Budget authority, net (total)	20,557	14,770	18,943
4190	Outlays, net (total)	13,091	15,284	17,009

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	20,557	14,770	18,943
Outlays	13,091	15,284	17,009
Legislative proposal, subject to PAYGO:			
Budget Authority			50
Outlays			10
Total:			
Budget Authority	20,557	14,770	18,993
Outlays	13,091	15,284	17,019

Object Classification (in millions of dollars)

Identification code 017-1810-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
22.0 Transportation of things	13	3	9
23.3 Communications, utilities, and miscellaneous charges	35	2	4
25.1 Advisory and assistance services	1,206	845	901

25.2	Other services from non-Federal sources	28	23	42
25.3	Other goods and services from Federal sources	426	400	676
25.3	Other goods and services from Federal sources	2,974	2,273	3,530
25.4	Operation and maintenance of facilities	14		4
25.5	Research and development contracts	162	45	40
25.6	Medical care	1	4	1
25.7	Operation and maintenance of equipment	3,189	1,329	1,684
26.0	Supplies and materials	2,075	375	888
31.0	Equipment	7,105	14,323	10,187
32.0	Land and structures	13		4
99.0	Direct obligations	17,241	19,622	17,970
99.0	Reimbursable obligations	186	396	298
99.9	Total new obligations, unexpired accounts	17,427	20,018	18,268

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

Program and Financing (in millions of dollars)

Identification code 017-1810-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ships support equipment			50
0900 Total new obligations, unexpired accounts (object class 31.0)			50
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			50
1930 Total budgetary resources available			50

Change in obligated balance:

	Unpaid obligations:			
3010	New obligations, unexpired accounts			50
3020	Outlays (gross)			-10
3050	Unpaid obligations, end of year			40
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			40

Budget authority and outlays, net:

	Mandatory:			
4090	Budget authority, gross			50
	Outlays, gross:			
4100	Outlays from new mandatory authority			10
4180	Budget authority, net (total)			50
4190	Outlays, net (total)			10

COASTAL DEFENSE AUGMENTATION

Program and Financing (in millions of dollars)

Identification code 017-0380-0-1-051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
1930 Total budgetary resources available	4	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	52	52	30
3020	Outlays (gross)		-22	-18
3050	Unpaid obligations, end of year	52	30	12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	52	52	30
3200	Obligated balance, end of year	52	30	12

Budget authority and outlays, net:

	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances		22	18
4180	Budget authority, net (total)			

COASTAL DEFENSE AUGMENTATION—Continued
Program and Financing—Continued

Identification code 017-0380-0-1-051	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)		22	18

PROCUREMENT, MARINE CORPS

For expenses necessary for the procurement, manufacture, and modification of missiles, armament, military equipment, spare parts, and accessories therefor; plant equipment, appliances, and machine tools, and installation thereof in public and private plants; reserve plant and Government and contractor-owned equipment layaway; vehicles for the Marine Corps, including the purchase of passenger motor vehicles for replacement only; and expansion of public and private plants, including land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title, \$6,288,905,000, to remain available for obligation until September 30, 2029, of which \$12,693,000 shall be available for the Marine Corps Reserve.

Program and Financing (in millions of dollars)

Identification code 017-1109-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Weapons and combat vehicles	920	923	756
0003 Guided missiles and equipment	1,508	933	1,244
0004 Communications and electronics equipment	1,364	1,002	1,964
0005 Support vehicles	341	200	316
0006 Engineer and other equipment	389	253	615
0007 Spares and repair parts	32	28	26
0799 Total direct obligations	4,554	3,339	4,921
0801 Reimbursable program activity		57	58
0900 Total new obligations, unexpired accounts	4,554	3,396	4,979
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,041	1,453	1,885
1001 Discretionary unobligated balance brought fwd, Oct 1	2,040		
1010 Unobligated balance transfer to other accts [017-1508]	-2		
1010 Unobligated balance transfer to other accts [017-1611]	-6		
1011 Unobligated balance transfer from other acct [097-0100]	52		
1020 Adjustment of unobligated bal brought forward, Oct 1		70	
1070 Unobligated balance (total)	2,085	1,523	1,885
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,804	3,683	6,289
1120 Appropriations transferred to other acct [097-0100]	-8		
1120 Appropriations transferred to other acct [017-1405]	-35		
1120 Appropriations transferred to other acct [021-2020]	-56		
1121 Appropriations transferred from other acct [097-0100]	11		
1160 Appropriation, discretionary (total)	3,716	3,683	6,289
Appropriations, mandatory:			
1200 Appropriation	241		
1220 Appropriations transferred to other acct [011-5512]	-68		
1221 Appropriations transferred from other acct [011-5512]	83	65	65
1260 Appropriations, mandatory (total)	256	65	65
Spending authority from offsetting collections, discretionary:			
1700 Collected	6	10	10
1701 Change in uncollected payments, Federal sources	-6		
1750 Spending auth from offsetting collections, disc (total)		10	10
1900 Budget authority (total)	3,972	3,758	6,364
1930 Total budgetary resources available	6,057	5,281	8,249
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-50		
1941 Unexpired unobligated balance, end of year	1,453	1,885	3,270

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,326	6,431	5,322
3010 New obligations, unexpired accounts	4,554	3,396	4,979
3011 Obligations ("upward adjustments"), expired accounts	19		
3020 Outlays (gross)	-3,430	-4,505	-4,774
3041 Recoveries of prior year unpaid obligations, expired	-38		
3050 Unpaid obligations, end of year	6,431	5,322	5,527

Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	6		
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,318	6,429	5,320
3200 Obligated balance, end of year	6,429	5,320	5,525

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	3,716	3,693	6,299
Outlays, gross:			
4010 Outlays from new discretionary authority	439	489	828
4011 Outlays from discretionary balances	2,986	3,865	3,812
4020 Outlays, gross (total)	3,425	4,354	4,640
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-6	-10	-10
4040 Offsets against gross budget authority and outlays (total)	-6	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	6		
4060 Additional offsets against budget authority only (total)	6		
4070 Budget authority, net (discretionary)	3,716	3,683	6,289
4080 Outlays, net (discretionary)	3,419	4,344	4,630
Mandatory:			
4090 Budget authority, gross	256	65	65
Outlays, gross:			
4100 Outlays from new mandatory authority		10	10
4101 Outlays from mandatory balances	5	141	124
4110 Outlays, gross (total)	5	151	134
4180 Budget authority, net (total)	3,972	3,748	6,354
4190 Outlays, net (total)	3,424	4,495	4,764

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,972	3,748	6,354
Outlays	3,424	4,495	4,764
Legislative proposal, subject to PAYGO:			
Budget Authority			15
Outlays			2
Total:			
Budget Authority	3,972	3,748	6,369
Outlays	3,424	4,495	4,766

Object Classification (in millions of dollars)

Identification code 017-1109-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	4	3	5
22.0 Transportation of things	1	2	3
23.2 Rental payments to others	6	11	29
23.3 Communications, utilities, and miscellaneous charges		2	3
25.1 Advisory and assistance services	311	85	19
25.2 Other services from non-Federal sources	5		
25.3 Other goods and services from Federal sources		7	287
25.3 Other goods and services from Federal sources	216	173	
25.5 Research and development contracts	10	5	1
25.7 Operation and maintenance of equipment	38	16	3
26.0 Supplies and materials	1,128	856	1,462
31.0 Equipment	2,796	2,177	3,100
32.0 Land and structures	39	2	9
99.0 Direct obligations	4,554	3,339	4,921
99.0 Reimbursable obligations		57	58
99.9 Total new obligations, unexpired accounts	4,554	3,396	4,979

PROCUREMENT, MARINE CORPS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017-1109-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Guided missiles and equipment			15

0900	Total new obligations, unexpired accounts (object class 31.0)	15
Budgetary resources:		
Budget authority:		
Appropriations, mandatory:		
1200	Appropriation	15
1930	Total budgetary resources available	15
Change in obligated balance:		
Unpaid obligations:		
3010	New obligations, unexpired accounts	15
3020	Outlays (gross)	-2
3050	Unpaid obligations, end of year	13
Memorandum (non-add) entries:		
3200	Obligated balance, end of year	13
Budget authority and outlays, net:		
Mandatory:		
4090	Budget authority, gross	15
Outlays, gross:		
4100	Outlays from new mandatory authority	2
4180	Budget authority, net (total)	15
4190	Outlays, net (total)	2

1160	Appropriation, discretionary (total)	19,602	19,746	26,985
Appropriations, mandatory:				
1200	Appropriation	9,958		
Spending authority from offsetting collections, discretionary:				
1700	Collected	269	300	350
1701	Change in uncollected payments, Federal sources	1		
1750	Spending auth from offsetting collections, disc (total)	270	300	350
1900	Budget authority (total)	29,830	20,046	27,335
1930	Total budgetary resources available	46,024	45,975	43,853
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-113		
1941	Unexpired unobligated balance, end of year	25,715	16,518	21,057

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	31,785	33,111	44,131
3010	New obligations, unexpired accounts	20,196	29,457	22,796
3011	Obligations ("upward adjustments"), expired accounts	127		
3020	Outlays (gross)	-18,202	-18,437	-22,389
3040	Recoveries of prior year unpaid obligations, unexpired	-241		
3041	Recoveries of prior year unpaid obligations, expired	-554		
3050	Unpaid obligations, end of year	33,111	44,131	44,538
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-21	-21	-21
3070	Change in uncollected pymts, Fed sources, unexpired	-1		
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-21	-21	-21
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	31,764	33,090	44,110
3200	Obligated balance, end of year	33,090	44,110	44,517

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	19,872	20,046	27,335
Outlays, gross:				
4010	Outlays from new discretionary authority	2,357	2,275	3,048
4011	Outlays from discretionary balances	15,845	15,862	18,617
4020	Outlays, gross (total)	18,202	18,137	21,665
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-235	-300	-350
4033	Non-Federal sources	-89		
4040	Offsets against gross budget authority and outlays (total) ...	-324	-300	-350
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-1		
4052	Offsetting collections credited to expired accounts	53		
4053	Recoveries of prior year paid obligations, unexpired accounts	2		
4060	Additional offsets against budget authority only (total)	54		
4070	Budget authority, net (discretionary)	19,602	19,746	26,985
4080	Outlays, net (discretionary)	17,878	17,837	21,315
Mandatory:				
4090	Budget authority, gross	9,958		
Outlays, gross:				
4101	Outlays from mandatory balances		300	724
4180	Budget authority, net (total)	29,560	19,746	26,985
4190	Outlays, net (total)	17,878	18,137	22,039

AIRCRAFT PROCUREMENT, AIR FORCE

For construction, procurement, and modification of aircraft and equipment, including armor and armament, specialized ground handling equipment, and training devices, spare parts, and accessories therefor; specialized equipment; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, \$26,985,236,000, to remain available for obligation until September 30, 2029, of which \$407,836,000 shall be available for the Air National Guard and the Air Force Reserve.

Program and Financing (in millions of dollars)

Identification code 057-3010-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Combat aircraft	19,891	15,252	6,906
0002	Airlift aircraft		3,658	4,403
0003	Trainer aircraft		155	374
0004	Other aircraft		1,120	1,233
0005	Modification of in-service aircraft		4,661	5,438
0006	Aircraft spares and repair parts		2,060	1,413
0007	Aircraft support equipment and facilities		2,086	2,679
0799	Total direct obligations	19,891	28,992	22,446
0801	Reimbursable program activity	305	465	350
0900	Total new obligations, unexpired accounts	20,196	29,457	22,796
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	15,991	25,715	16,518
1001	Discretionary unobligated balance brought fwd, Oct 1	15,991		
1010	Unobligated balance transfer to other accts [097-0117]	-24		
1010	Unobligated balance transfer to other accts [057-3600]	-26		
1011	Unobligated balance transfer from other acct [057-3080]	1		
1011	Unobligated balance transfer from other acct [057-3600]	9		
1020	Adjustment of unobligated bal brought forward, Oct 1		90	
1020	Adjustment of unobligated bal brought forward, Oct 1		124	
1021	Recoveries of prior year unpaid obligations	241		
1033	Recoveries of prior year paid obligations	2		
1070	Unobligated balance (total)	16,194	25,929	16,518
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	19,899	19,965	26,985
1120	Appropriations transferred to other acct [057-3400]	-15		
1120	Appropriations transferred to other acct [057-3500]	-54		
1120	Appropriations transferred to other acct [057-3600]	-35		
1120	Appropriations transferred to other acct [057-3840]	-9		
1121	Appropriations transferred from other acct [097-0105]	6		
1131	Unobligated balance of appropriations permanently reduced	-190	-219	

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	29,560	19,746	26,985
Outlays	17,878	18,137	22,039
Legislative proposal, subject to PAYGO:			
Budget Authority			3,656
Outlays			366
Total:			
Budget Authority	29,560	19,746	30,641
Outlays	17,878	18,137	22,405

Object Classification (in millions of dollars)

Identification code 057-3010-0-1-051	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.1	Advisory and assistance services	183	174	220
31.0	Equipment	19,708	28,818	22,226
99.0	Direct obligations	19,891	28,992	22,446

AIRCRAFT PROCUREMENT, AIR FORCE—Continued
Object Classification—Continued

Identification code 057-3010-0-1-051	2025 actual	2026 est.	2027 est.
99.0 Reimbursable obligations	305	465	350
99.9 Total new obligations, unexpired accounts	20,196	29,457	22,796

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

Program and Financing (in millions of dollars)

Identification code 057-3010-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Combat aircraft			2,338
0005 Modification of in-service aircraft			186
0006 Aircraft spares and repair parts			1,132
0900 Total new obligations, unexpired accounts (object class 31.0)			3,656

Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			3,656
1930 Total budgetary resources available			3,656

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			3,656
3020 Outlays (gross)			-366
3050 Unpaid obligations, end of year			3,290
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			3,290

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			3,656
Outlays, gross:			
4100 Outlays from new mandatory authority			366
4180 Budget authority, net (total)			3,656
4190 Outlays, net (total)			366

MISSILE PROCUREMENT, AIR FORCE

For construction, procurement, and modification of missiles, rockets, and related equipment, including spare parts and accessories therefor; ground handling equipment, and training devices; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, \$6,811,174,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 057-3020-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ballistic missiles	5,748	222	88
0002 Other missiles		4,807	2,976
0003 Modification of in-service missiles		183	238
0004 Spares and repair parts		120	151
0005 Spares and repair parts		1,234	1,097
0799 Total direct obligations	5,748	6,566	4,550
0801 Reimbursable program activity	230	406	513
0900 Total new obligations, unexpired accounts	5,978	6,972	5,063

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,647	3,045	1,862
1001 Discretionary unobligated balance brought fwd, Oct 1	2,647		
1010 Unobligated balance transfer to other accts [057-3600]	-12		

1011 Unobligated balance transfer from other acct [097-0100]	750		
1020 Adjustment of unobligated bal brought forward, Oct 1		1,550	
1021 Recoveries of prior year unpaid obligations	18		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	3,404	4,595	1,862
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,259	3,964	6,811
1121 Appropriations transferred from other acct [097-0100]	88		
1131 Unobligated balance of appropriations permanently reduced		-250	
1160 Appropriation, discretionary (total)	4,347	3,714	6,811
Appropriations, mandatory:			
1200 Appropriation	790		
Spending authority from offsetting collections, discretionary:			
1700 Collected	502	525	550
1900 Budget authority (total)	5,639	4,239	7,361
1930 Total budgetary resources available	9,043	8,834	9,223
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-20		
1941 Unexpired unobligated balance, end of year	3,045	1,862	4,160

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7,279	9,878	12,335
3010 New obligations, unexpired accounts	5,978	6,972	5,063
3011 Obligations ("upward adjustments"), expired accounts	9		
3020 Outlays (gross)	-3,343	-4,515	-5,714
3040 Recoveries of prior year unpaid obligations, unexpired	-18		
3041 Recoveries of prior year unpaid obligations, expired	-27		
3050 Unpaid obligations, end of year	9,878	12,335	11,684
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7,279	9,878	12,335
3200 Obligated balance, end of year	9,878	12,335	11,684

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4,849	4,239	7,361
Outlays, gross:			
4010 Outlays from new discretionary authority	460	859	1,163
4011 Outlays from discretionary balances	2,883	3,631	4,176
4020 Outlays, gross (total)	3,343	4,490	5,339
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-503	-525	-550
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-504	-525	-550
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	2		
4070 Budget authority, net (discretionary)	4,347	3,714	6,811
4080 Outlays, net (discretionary)	2,839	3,965	4,789
Mandatory:			
4090 Budget authority, gross	790		
Outlays, gross:			
4101 Outlays from mandatory balances		25	375
4180 Budget authority, net (total)	5,137	3,714	6,811
4190 Outlays, net (total)	2,839	3,990	5,164

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	5,137	3,714	6,811
Outlays	2,839	3,990	5,164
Legislative proposal, subject to PAYGO:			
Budget Authority			4,567
Outlays			411
Total:			
Budget Authority	5,137	3,714	11,378
Outlays	2,839	3,990	5,575

Object Classification (in millions of dollars)

Identification code 057-3020-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	33	25	52

31.0	Equipment	5,715	6,541	4,498
99.0	Direct obligations	5,748	6,566	4,550
99.0	Reimbursable obligations	230	406	513
99.9	Total new obligations, unexpired accounts	5,978	6,972	5,063

MISSILE PROCUREMENT, AIR FORCE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057-3020-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002	Other Missiles		4,567
0900	Total new obligations, unexpired accounts (object class 31.0)		4,567
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation		4,567
1930	Total budgetary resources available		4,567
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts		4,567
3020	Outlays (gross)		-411
3050	Unpaid obligations, end of year		4,156
Memorandum (non-add) entries:			
3200	Obligated balance, end of year		4,156
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		4,567
Outlays, gross:			
4100	Outlays from new mandatory authority		411
4180	Budget authority, net (total)		4,567
4190	Outlays, net (total)		411

SPACE PROCUREMENT, AIR FORCE

Program and Financing (in millions of dollars)

Identification code 057-3021-0-1-051	2025 actual	2026 est.	2027 est.	
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	425	154	20
3020	Outlays (gross)	-209	-134	-20
3041	Recoveries of prior year unpaid obligations, expired	-62		
3050	Unpaid obligations, end of year	154	20	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	425	154	20
3200	Obligated balance, end of year	154	20	
Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances	209	134	20
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-1		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	1		
4060	Additional offsets against budget authority only (total)	1		
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	208	134	20
4180	Budget authority, net (total)			
4190	Outlays, net (total)	208	134	20

PROCUREMENT, SPACE FORCE

For construction, procurement, and modification of spacecraft, rockets, and related equipment, including spare parts and accessories therefor; ground handling equipment, and training devices; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, \$9,645,353,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 057-3022-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Space procurement, Space Force	3,328	3,895	9,630
0002	Spares		1	1
0003	Ground Vehicular Equipment		6	6
0004	Other Base Maintenance and Support Equipment		14	8
0799	Total direct obligations	3,328	3,916	9,645
0801	Reimbursable program activity	20	737	752
0900	Total new obligations, unexpired accounts	3,348	4,653	10,397
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,202	1,726	941
1001	Discretionary unobligated balance brought fwd, Oct 1	1,202		
1010	Unobligated balance transfer to other accts [097-0400]	-8		
1010	Unobligated balance transfer to other accts [017-1319]	-2		
1010	Unobligated balance transfer to other accts [057-3620]	-93		
1020	Adjustment of unobligated bal brought forward, Oct 1		258	
1021	Recoveries of prior year unpaid obligations	193		
1070	Unobligated balance (total)	1,292	1,984	941
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	3,939	4,036	9,645
1120	Appropriations transferred to other acct [097-0300]	-1		
1120	Appropriations transferred to other acct [057-3500]	-30		
1121	Appropriations transferred from other acct [017-1804]	10		
1121	Appropriations transferred from other acct [021-2020]	11		
1121	Appropriations transferred from other acct [057-3620]	37		
1131	Unobligated balance of appropriations permanently reduced	-46	-446	
1160	Appropriation, discretionary (total)	3,920	3,590	9,645
Spending authority from offsetting collections, discretionary:				
1700	Collected	17	20	30
1701	Change in uncollected payments, Federal sources	-1		
1750	Spending auth from offsetting collections, disc (total)	16	20	30
1900	Budget authority (total)	3,936	3,610	9,675
1930	Total budgetary resources available	5,228	5,594	10,616
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-154		
1941	Unexpired unobligated balance, end of year	1,726	941	219

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	6,652	6,970	8,511
3010	New obligations, unexpired accounts	3,348	4,653	10,397
3011	Obligations ("upward adjustments"), expired accounts	6		
3020	Outlays (gross)	-2,835	-3,112	-4,357
3040	Recoveries of prior year unpaid obligations, unexpired	-193		
3041	Recoveries of prior year unpaid obligations, expired	-8		
3050	Unpaid obligations, end of year	6,970	8,511	14,551
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-136	-135	-135
3070	Change in uncollected pymts, Fed sources, unexpired	1		
3090	Uncollected pymts, Fed sources, end of year	-135	-135	-135
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	6,516	6,835	8,376
3200	Obligated balance, end of year	6,835	8,376	14,416

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	3,936	3,610	9,675
Outlays, gross:				
4010	Outlays from new discretionary authority	371	379	994

PROCUREMENT, SPACE FORCE—Continued
Program and Financing—Continued

Identification code 057-3022-0-1-051	2025 actual	2026 est.	2027 est.
4011 Outlays from discretionary balances	2,464	2,733	3,363
4020 Outlays, gross (total)	2,835	3,112	4,357
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030 Federal sources	-17	-20	-30
4040 Offsets against gross budget authority and outlays (total)	-17	-20	-30
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	3,920	3,590	9,645
4080 Outlays, net (discretionary)	2,818	3,092	4,327
4180 Budget authority, net (total)	3,920	3,590	9,645
4190 Outlays, net (total)	2,818	3,092	4,327

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,920	3,590	9,645
Outlays	2,818	3,092	4,327
Legislative proposal, subject to PAYGO:			
Budget Authority			9,437
Outlays			944
Total:			
Budget Authority	3,920	3,590	19,082
Outlays	2,818	3,092	5,271

Object Classification (in millions of dollars)

Identification code 057-3022-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	78	90	324
31.0 Equipment	3,250	3,826	9,321
99.0 Direct obligations	3,328	3,916	9,645
99.0 Reimbursable obligations	20	737	752
99.9 Total new obligations, unexpired accounts	3,348	4,653	10,397

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

Program and Financing (in millions of dollars)

Identification code 057-3022-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Space Procurement, Space Force			9,437
0900 Total new obligations, unexpired accounts (object class 31.0)			9,437
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			9,437
1930 Total budgetary resources available			9,437
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			9,437
3020 Outlays (gross)			-944
3050 Unpaid obligations, end of year			8,493
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			8,493
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			9,437
Outlays, gross:			
4100 Outlays from new mandatory authority			944
4180 Budget authority, net (total)			9,437

4190 Outlays, net (total) 944

PROCUREMENT OF AMMUNITION, AIR FORCE

For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$910,116,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 057-3011-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ammunition	713	723	955
0002 Weapons			26
0799 Total direct obligations	713	723	981
0801 Reimbursable program activity	188	220	220
0900 Total new obligations, unexpired accounts	901	943	1,201
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	458	1,007	1,633
1001 Discretionary unobligated balance brought fwd, Oct 1	458		
1011 Unobligated balance transfer from other acct [097-0100]	242		
1020 Adjustment of unobligated bal brought forward, Oct 1		96	
1021 Recoveries of prior year unpaid obligations	26		
1070 Unobligated balance (total)	726	1,103	1,633
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	551	773	910
1131 Unobligated balance of appropriations permanently reduced	-23		
1160 Appropriation, discretionary (total)	528	773	910
Spending authority from offsetting collections, discretionary:			
1700 Collected	653	700	725
1701 Change in uncollected payments, Federal sources	5		
1750 Spending auth from offsetting collections, disc (total)	658	700	725
1900 Budget authority (total)	1,186	1,473	1,635
1930 Total budgetary resources available	1,912	2,576	3,268
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4		
1941 Unexpired unobligated balance, end of year	1,007	1,633	2,067
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,398	2,416	1,519
3010 New obligations, unexpired accounts	901	943	1,201
3011 Obligations ("upward adjustments"), expired accounts	15		
3020 Outlays (gross)	-846	-1,840	-1,864
3040 Recoveries of prior year unpaid obligations, unexpired	-26		
3041 Recoveries of prior year unpaid obligations, expired	-26		
3050 Unpaid obligations, end of year	2,416	1,519	856
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-13	-13
3070 Change in uncollected pymts, Fed sources, unexpired	-5		
3090 Uncollected pymts, Fed sources, end of year	-13	-13	-13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,390	2,403	1,506
3200 Obligated balance, end of year	2,403	1,506	843
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,186	1,473	1,635
Outlays, gross:			
4010 Outlays from new discretionary authority	21	715	743
4011 Outlays from discretionary balances	825	1,125	1,121
4020 Outlays, gross (total)	846	1,840	1,864

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-653	-700 -725
4040	Offsets against gross budget authority and outlays (total)	-653	-700 -725
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5	
4060	Additional offsets against budget authority only (total)	-5	
4070	Budget authority, net (discretionary)	528	773 910
4080	Outlays, net (discretionary)	193	1,140 1,139
4180	Budget authority, net (total)	528	773 910
4190	Outlays, net (total)	193	1,140 1,139

Object Classification (in millions of dollars)

Identification code 057-3011-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1	Advisory and assistance services	18	20 25
31.0	Equipment	695	703 956
99.0	Direct obligations	713	723 981
99.0	Reimbursable obligations	188	220 220
99.9	Total new obligations, unexpired accounts	901	943 1,201

OTHER PROCUREMENT, AIR FORCE

For procurement and modification of equipment (including ground guidance and electronic control equipment, and ground electronic and communication equipment), and supplies, materials, and spare parts therefor, not otherwise provided for; the purchase of passenger motor vehicles for replacement only; lease of passenger motor vehicles; and expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon, prior to approval of title; reserve plant and Government and contractor-owned equipment layaway, \$39,199,963,000, to remain available for obligation until September 30, 2029, of which \$52,672,000 shall be available for the Air National Guard and the Air Force Reserve.

Program and Financing (in millions of dollars)

Identification code 057-3080-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Munitions and associated equipment	30,107	
0002	Vehicular equipment		346 500
0003	Electronics and telecommunications equipment		2,263 4,462
0004	Other Base Maintenance and Support Equipment		30,060 32,930
0005	Spare and repair parts		15 21
0799	Total direct obligations	30,107	32,684 37,913
0801	Reimbursable program activity	495	662 662
0900	Total new obligations, unexpired accounts	30,602	33,346 38,575
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6,611	7,859 7,264
1001	Discretionary unobligated balance brought fwd, Oct 1	6,609	
1010	Unobligated balance transfer to other accts [097-0100]	-5	
1010	Unobligated balance transfer to other accts [057-3010]	-1	
1021	Recoveries of prior year unpaid obligations	83	
1033	Recoveries of prior year paid obligations	3	
1070	Unobligated balance (total)	6,691	7,859 7,264
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	31,108	32,606 39,200
1120	Appropriations transferred to other acct [057-3400]	-10	
1120	Appropriations transferred to other acct [057-3500]	-10	
1121	Appropriations transferred from other acct [097-0100]	133	
1131	Unobligated balance of appropriations permanently reduced	-188	-187
1160	Appropriation, discretionary (total)	31,033	32,419 39,200
Appropriations, mandatory:			
1200	Appropriation	450	
1221	Appropriations transferred from other acct [011-5512]		17 17
1260	Appropriations, mandatory (total)	450	17 17

Spending authority from offsetting collections, discretionary:			
1700	Collected	312	315 330
1701	Change in uncollected payments, Federal sources	-5	
1750	Spending auth from offsetting collections, disc (total)	307	315 330
1900	Budget authority (total)	31,790	32,751 39,547
1930	Total budgetary resources available	38,481	40,610 46,811
Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-20	
1941	Unexpired unobligated balance, end of year	7,859	7,264 8,236

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8,969	7,870 9,867
3010	New obligations, unexpired accounts	30,602	33,346 38,575
3011	Obligations ("upward adjustments"), expired accounts	285	
3020	Outlays (gross)	-31,541	-31,349 -37,428
3040	Recoveries of prior year unpaid obligations, unexpired	-83	
3041	Recoveries of prior year unpaid obligations, expired	-362	
3050	Unpaid obligations, end of year	7,870	9,867 11,014
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-23	-14 -14
3070	Change in uncollected pymts, Fed sources, unexpired	5	
3071	Change in uncollected pymts, Fed sources, expired	4	
3090	Uncollected pymts, Fed sources, end of year	-14	-14 -14
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8,946	7,856 9,853
3200	Obligated balance, end of year	7,856	9,853 11,000

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	31,340	32,734 39,530
Outlays, gross:			
4010	Outlays from new discretionary authority	22,305	23,657 28,554
4011	Outlays from discretionary balances	9,232	7,479 8,759
4020	Outlays, gross (total)	31,537	31,136 37,313
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-317	-315 -330
4033	Non-Federal sources	-155	
4040	Offsets against gross budget authority and outlays (total)	-472	-315 -330
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	5	
4052	Offsetting collections credited to expired accounts	158	
4053	Recoveries of prior year paid obligations, unexpired accounts	2	
4060	Additional offsets against budget authority only (total)	165	
4070	Budget authority, net (discretionary)	31,033	32,419 39,200
4080	Outlays, net (discretionary)	31,065	30,821 36,983
Mandatory:			
4090	Budget authority, gross	450	17 17
Outlays, gross:			
4100	Outlays from new mandatory authority		13 13
4101	Outlays from mandatory balances	4	200 102
4110	Outlays, gross (total)	4	213 115
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	
Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	
4160	Budget authority, net (mandatory)	450	17 17
4170	Outlays, net (mandatory)	3	213 115
4180	Budget authority, net (total)	31,483	32,436 39,217
4190	Outlays, net (total)	31,068	31,034 37,098

Object Classification (in millions of dollars)

Identification code 057-3080-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1	Advisory and assistance services	87	94 110
31.0	Equipment	30,020	32,590 37,803
99.0	Direct obligations	30,107	32,684 37,913
99.0	Reimbursable obligations	495	662 662
99.9	Total new obligations, unexpired accounts	30,602	33,346 38,575

PROCUREMENT, DEFENSE-WIDE

For expenses of activities and agencies of the Department of Defense (other than the military departments) necessary for procurement, production, and modification of equipment, supplies, materials, and spare parts therefor, not otherwise provided for; the purchase of passenger motor vehicles for replacement only; expansion of public and private plants, equipment, and installation thereof in such plants, erection of structures, and acquisition of land for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway, \$10,354,868,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 097-0300-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major equipment	7,375	10,095	6,047
0002 Special Operations Command	2,808	1,989	2,369
0003 Chemical/Biological Defense	397	307	332
0799 Total direct obligations	10,580	12,391	8,748
0801 Reimbursable program activity	507	832	777
0900 Total new obligations, unexpired accounts	11,087	13,223	9,525
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,885	7,030	3,574
1001 Discretionary unobligated balance brought fwd, Oct 1	7,885		
1010 Unobligated balance transfer to other accts [097-0400]	-11		
1011 Unobligated balance transfer from other acct [097-0100]	1,224		
1011 Unobligated balance transfer from other acct [097-0105]	9		
1020 Adjustment of unobligated bal brought forward, Oct 1		94	
1020 Adjustment of unobligated bal brought forward, Oct 1		1,517	
1021 Recoveries of prior year unpaid obligations	154		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	9,262	8,641	3,574
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,719	7,643	10,355
1120 Appropriations transferred to other acct [097-0100]	-9		
1121 Appropriations transferred from other acct [057-3022]	1		
1131 Unobligated balance of appropriations permanently reduced	-15	-12	
1160 Appropriation, discretionary (total)	5,696	7,631	10,355
Appropriations, mandatory:			
1200 Appropriation	2,699		
Spending authority from offsetting collections, discretionary:			
1700 Collected	518	525	550
1701 Change in uncollected payments, Federal sources	-6		
1750 Spending auth from offsetting collections, disc (total)	512	525	550
1900 Budget authority (total)	8,907	8,156	10,905
1930 Total budgetary resources available	18,169	16,797	14,479
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-52		
1941 Unexpired unobligated balance, end of year	7,030	3,574	4,954
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10,127	11,041	13,306
3001 Adjustments to unpaid obligations brought forward, Oct 1	-1		
3010 New obligations, unexpired accounts	11,087	13,223	9,525
3011 Obligations ("upward adjustments"), expired accounts	133		
3020 Outlays (gross)	-9,960	-10,958	-10,046
3040 Recoveries of prior year unpaid obligations, unexpired	-154		
3041 Recoveries of prior year unpaid obligations, expired	-191		
3050 Unpaid obligations, end of year	11,041	13,306	12,785
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-453	-428	-428
3070 Change in uncollected pymts, Fed sources, unexpired	6		
3071 Change in uncollected pymts, Fed sources, expired	19		
3090 Uncollected pymts, Fed sources, end of year	-428	-428	-428
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,673	10,613	12,878
3200 Obligated balance, end of year	10,613	12,878	12,357
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6,208	8,156	10,905

Outlays, gross:			
4010 Outlays from new discretionary authority	1,057	1,822	2,310
4011 Outlays from discretionary balances	8,903	7,686	6,336
4020 Outlays, gross (total)	9,960	9,508	8,646
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-331	-525	-550
4033 Non-Federal sources	-220		
4040 Offsets against gross budget authority and outlays (total)	-551	-525	-550
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	6		
4052 Offsetting collections credited to expired accounts	32		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	39		
4070 Budget authority, net (discretionary)	5,696	7,631	10,355
4080 Outlays, net (discretionary)	9,409	8,983	8,096
Mandatory:			
4090 Budget authority, gross	2,699		
Outlays, gross:			
4101 Outlays from mandatory balances		1,450	1,400
4180 Budget authority, net (total)	8,395	7,631	10,355
4190 Outlays, net (total)	9,409	10,433	9,496

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	8,395	7,631	10,355
Outlays	9,409	10,433	9,496
Legislative proposal, subject to PAYGO:			
Budget Authority			45,148
Outlays			7,675
Total:			
Budget Authority	8,395	7,631	55,503
Outlays	9,409	10,433	17,171

Object Classification (in millions of dollars)

Identification code 097-0300-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	1	26	1
22.0 Transportation of things	4	1	
23.3 Communications, utilities, and miscellaneous charges	10	1	1
25.1 Advisory and assistance services	158	345	37
25.2 Other services from non-Federal sources	33	31	31
25.3 Other goods and services from Federal sources	143	708	87
25.4 Operation and maintenance of facilities	1	2	1
25.5 Research and development contracts	67	40	23
25.7 Operation and maintenance of equipment	291	50	20
26.0 Supplies and materials	3,512	263	6,547
31.0 Equipment	6,360	10,924	2,000
99.0 Direct obligations	10,580	12,391	8,748
99.0 Reimbursable obligations	507	832	777
99.9 Total new obligations, unexpired accounts	11,087	13,223	9,525

PROCUREMENT, DEFENSE-WIDE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097-0300-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major Equipment			45,148
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			45,148
1930 Total budgetary resources available			45,148
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			45,148
3020 Outlays (gross)			-7,675
3050 Unpaid obligations, end of year			37,473

Memorandum (non-add) entries:			
3200	Obligated balance, end of year		37,473
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		45,148
Outlays, gross:			
4100	Outlays from new mandatory authority		7,675
4180	Budget authority, net (total)		45,148
4190	Outlays, net (total)		7,675

Object Classification (in millions of dollars)

Identification code 097-0300-4-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2	Other services from non-Federal sources		1,477
26.0	Supplies and materials		5,166
31.0	Equipment		38,505
99.9	Total new obligations, unexpired accounts		45,148

NATIONAL GUARD AND RESERVE EQUIPMENT

For procurement of rotary-wing aircraft; combat, tactical and support vehicles; other weapons; and other procurement items for the reserve components of the Armed Forces, \$1,000,000,000, to remain available until September 30, 2029: Provided, That such funds may not be used to procure manned fixed wing aircraft, or procure or modify missiles, munitions, or ammunition.

Program and Financing (in millions of dollars)

Identification code 097-0350-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Reserve equipment	796	1,034	410
0002	National Guard equipment		691	648
0900	Total new obligations, unexpired accounts	796	1,725	1,058
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,376	1,432	507
1001	Discretionary unobligated balance brought fwd, Oct 1	1,376		
1021	Recoveries of prior year unpaid obligations	13		
1070	Unobligated balance (total)	1,389	1,432	507
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	850	800	1,000
1900	Budget authority (total)	850	800	1,000
1930	Total budgetary resources available	2,239	2,232	1,507
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-11		
1941	Unexpired unobligated balance, end of year	1,432	507	449
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,110	1,096	1,959
3010	New obligations, unexpired accounts	796	1,725	1,058
3011	Obligations ("upward adjustments"), expired accounts	24		
3020	Outlays (gross)	-778	-862	-835
3040	Recoveries of prior year unpaid obligations, unexpired	-13		
3041	Recoveries of prior year unpaid obligations, expired	-43		
3050	Unpaid obligations, end of year	1,096	1,959	2,182
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,110	1,096	1,959
3200	Obligated balance, end of year	1,096	1,959	2,182

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	850	800	1,000
Outlays, gross:				
4010	Outlays from new discretionary authority	5	10	13
4011	Outlays from discretionary balances	773	852	822
4020	Outlays, gross (total)	778	862	835
4180	Budget authority, net (total)	850	800	1,000
4190	Outlays, net (total)	778	862	835

Object Classification (in millions of dollars)

Identification code 097-0350-0-1-051	2025 actual	2026 est.	2027 est.	
Direct obligations:				
26.0	Supplies and materials		338	
31.0	Equipment	796	1,725	720
99.9	Total new obligations, unexpired accounts	796	1,725	1,058

DEFENSE PRODUCTION ACT PURCHASES

For activities by the Department of Defense pursuant to sections 108, 301, 302, and 303 of the Defense Production Act of 1950 (50 U.S.C. 4518, 4531, 4532, and 4533), \$477,287,000, to remain available for obligation until expended, which shall be obligated and expended by the Secretary of Defense as if delegated the necessary authorities conferred by the Defense Production Act of 1950.

Program and Financing (in millions of dollars)

Identification code 097-0360-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Defense Production Act Purchases	1,016	322	477
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,089	1,705	1,705
1001	Discretionary unobligated balance brought fwd, Oct 1	1,089	705	
1011	Unobligated balance transfer from other acct [097-0100]	168		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	1,258	1,705	1,705
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	463	322	477
Appropriations, mandatory:				
1200	Appropriation	1,000		
1900	Budget authority (total)	1,463	322	477
1930	Total budgetary resources available	2,721	2,027	2,182
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	1,705	1,705	1,705
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,245	1,264	69
3010	New obligations, unexpired accounts	1,016	322	477
3020	Outlays (gross)	-996	-1,517	-546
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	1,264	69	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,245	1,264	69
3200	Obligated balance, end of year	1,264	69	
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	463	322	477
Outlays, gross:				
4010	Outlays from new discretionary authority	184	145	215
4011	Outlays from discretionary balances	767	342	326
4020	Outlays, gross (total)	951	487	541
Mandatory:				
4090	Budget authority, gross	1,000		
Outlays, gross:				
4101	Outlays from mandatory balances	45	1,030	5
4180	Budget authority, net (total)	1,463	322	477
4190	Outlays, net (total)	996	1,517	546
Memorandum (non-add) entries:				
5010	Total investments, SOY: non-Fed securities: Market value		400	
5011	Total investments, EOY: non-Fed securities: Market value	400		

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	1,463	322	477
Outlays	996	1,517	546
Legislative proposal, subject to PAYGO:			
Budget Authority			29,954

DEFENSE PRODUCTION ACT PURCHASES—Continued
Summary of Budget Authority and Outlays—Continued

	2025 actual	2026 est.	2027 est.
Total:			
Outlays			13,479
Budget Authority	1,463	322	30,431
Outlays	996	1,517	14,025

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

Object Classification (in millions of dollars)

Identification code 097-0360-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.8 Personnel compensation: Special personal services payments	22		
25.1 Advisory and assistance services	127	322	336
25.2 Other services from non-Federal sources	1		
25.5 Research and development contracts	33		
26.0 Supplies and materials	648		
31.0 Equipment	185		141
99.9 Total new obligations, unexpired accounts	1,016	322	477

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

Program and Financing (in millions of dollars)

Identification code 097-0360-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Defense Production Act Purchases			29,954
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			29,954
1930 Total budgetary resources available			29,954
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			29,954
3020 Outlays (gross)			-13,479
3050 Unpaid obligations, end of year			16,475
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			16,475
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			29,954
Outlays, gross:			
4100 Outlays from new mandatory authority			13,479
4180 Budget authority, net (total)			29,954
4190 Outlays, net (total)			13,479

Object Classification (in millions of dollars)

Identification code 097-0360-4-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
26.0 Supplies and materials			5,664
31.0 Equipment			24,290
99.9 Total new obligations, unexpired accounts			29,954

DEFENSE PRODUCTION ACT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097-0361-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0705 Reestimates of direct loan subsidy			26
0709 Administrative expenses	4		
0900 Total new obligations, unexpired accounts (object class 25.3)	4	26	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	21	17	17
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			26
1900 Budget authority (total)			26
1930 Total budgetary resources available	21	43	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	17	17	17
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			3
3010 New obligations, unexpired accounts	4	26	
3020 Outlays (gross)	-1	-27	-1
3050 Unpaid obligations, end of year	3	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			3
3200 Obligated balance, end of year	3	2	1

Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	1	1	1
Mandatory:			
4090 Budget authority, gross			26
Outlays, gross:			
4100 Outlays from new mandatory authority			26
4180 Budget authority, net (total)			26
4190 Outlays, net (total)	1	27	1

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

Identification code 097-0361-0-1-051	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135001 Defense Production Act Loans		5	
Administrative expense data:			
3510 Budget authority	1	1	1
3580 Outlays from balances	1	1	1

DEFENSE STRATEGIC CAPITAL CREDIT PROGRAM

For the Department of Defense Credit Program Account, \$216,000,000, to remain available until expended, to carry out the capital assistance program, including loans, loan guarantees, and technical assistance, established under section 149(e) of title 10, United States Code: Provided, That such amounts are available to subsidize gross obligations for the principal amount of loans, and total loan principal, any part of which is to be guaranteed, not to exceed \$2,160,000,000: Provided further, That such amounts are available to cover all costs and expenditures as provided under section 149(e)(5)(B) of such title.

Program and Financing (in millions of dollars)

Identification code 097-0362-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	20	1,760	216
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	49	1,667	7
1001 Discretionary unobligated balance brought fwd, Oct 1	49	187	

Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	138	98 216
Appropriations, mandatory:			
1200	Appropriation	1,500	.....
1200	Appropriation - P.L. 101-508 .....	.....	2
1260	Appropriations, mandatory (total)	1,500	2
1900	Budget authority (total)	1,638	100 216
1930	Total budgetary resources available	1,687	1,767 223
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,667	7 7

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	.....	979
3010	New obligations, unexpired accounts	20	1,760 216
3020	Outlays (gross)	-20	-781 -384
3050	Unpaid obligations, end of year .....	.....	979 811
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	.....	979
3200	Obligated balance, end of year .....	.....	979 811

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	138	98 216
Outlays, gross:			
4010	Outlays from new discretionary authority .....	.....	15 32
4011	Outlays from discretionary balances .....	.....	28 57
4020	Outlays, gross (total) .....	.....	43 89
Mandatory:			
4090	Budget authority, gross	1,500	2
Outlays, gross:			
4100	Outlays from new mandatory authority	20	2
4101	Outlays from mandatory balances .....	.....	736 295
4110	Outlays, gross (total)	20	738 295
4180	Budget authority, net (total)	1,638	100 216
4190	Outlays, net (total)	20	781 384

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	1,638	100	216
Outlays	20	781	384
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	20,000
Outlays .....	.....	.....	2,000
Total:			
Budget Authority	1,638	100	20,216
Outlays	20	781	2,384

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

Identification code 097-0362-0-1-051	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Office of Strategic Capital Direct Loans	150	17,650	2,160
115999 Total direct loan levels	150	17,650	2,160
Direct loan subsidy (in percent):			
132001 Office of Strategic Capital Direct Loans	13.64	9.97	10.00
132999 Weighted average subsidy rate	13.64	9.97	10.00
Direct loan subsidy budget authority:			
133001 Office of Strategic Capital Direct Loans	20	1,760	216
133999 Total subsidy budget authority	20	1,760	216
Direct loan subsidy outlays:			
134001 Office of Strategic Capital Direct Loans	20	779	384
134999 Total subsidy outlays	20	779	384

Object Classification (in millions of dollars)

Identification code 097-0362-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	20	.....	.....
41.0 Grants, subsidies, and contributions .....	.....	1,760	216
99.9 Total new obligations, unexpired accounts	20	1,760	216

DEFENSE STRATEGIC CAPITAL CREDIT PROGRAM
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097-0362-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	4,000
0900 Total new obligations, unexpired accounts (object class 33.0)	4,000

Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	.....	.....	20,000
1930 Total budgetary resources available .....	.....	.....	20,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	.....	16,000

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	4,000
3020 Outlays (gross) .....	.....	.....	-2,000
3050 Unpaid obligations, end of year .....	.....	.....	2,000
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....	.....	.....	2,000

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....	.....	.....	20,000
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	.....	2,000
4180 Budget authority, net (total) .....	.....	.....	20,000
4190 Outlays, net (total) .....	.....	.....	2,000

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

Identification code 097-0362-4-1-051	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Office of Strategic Capital Direct Loans	40,000
115999 Total direct loan levels	40,000
Direct loan subsidy (in percent):			
132001 Office of Strategic Capital Direct Loans	0.00
132999 Weighted average subsidy rate	0.00
Direct loan subsidy budget authority:			
133001 Office of Strategic Capital Direct Loans	4,000
133999 Total subsidy budget authority	4,000
Direct loan subsidy outlays:			
134001 Office of Strategic Capital Direct Loans	2,000
134999 Total subsidy outlays	2,000

DEFENSE MODERNIZATION ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097-0117-0-1-051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	34	6
1011 Unobligated balance transfer from other acct [021-2033]	6	.....	.....
1011 Unobligated balance transfer from other acct [057-3010]	24	.....	.....
1011 Unobligated balance transfer from other acct [057-3600]	4	.....	.....
1070 Unobligated balance (total)	34	34	6
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	.....	-28	.....
1930 Total budgetary resources available	34	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	34	6	6

DEFENSE MODERNIZATION ACCOUNT—Continued
Program and Financing—Continued

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Change in obligated balance, Budget authority and outlays, net, and Financing authority and disbursements, net.

Summary table for Defense Modernization Account with 4 columns: Code, 2025 actual, 2026 est., 2027 est. Rows: 4180 Budget authority, net (total); 4190 Outlays, net (total).

Status of Direct Loans (in millions of dollars)

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Position with respect to appropriations act limitation on obligations and Cumulative balance of direct loans outstanding.

DEFENSE STRATEGIC CAPITAL CREDIT DIRECT LOAN FINANCING ACCOUNT
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

DEFENSE STRATEGIC CAPITAL CREDIT DIRECT LOAN FINANCING ACCOUNT
Program and Financing (in millions of dollars)

Main table for Defense Strategic Capital Credit Direct Loan Financing Account with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity, Budgetary resources, Change in obligated balance, and Financing authority and disbursements, net.

Summary table for Defense Strategic Capital Credit Direct Loan Financing Account with 4 columns: Code, 2025 actual, 2026 est., 2027 est. Rows: 0710 Direct loan obligations; 0713 Payment of interest to Treasury; 0900 Total new obligations, unexpired accounts.

Budgetary resources:

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Borrowing authority, mandatory and Total budgetary resources available.

Change in obligated balance:

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Unpaid obligations and Obligated balance, end of year.

Financing authority and disbursements, net:

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Budget authority, gross and Outlays, net (total).

Status of Direct Loans (in millions of dollars)

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Position with respect to appropriations act limitation on obligations and Disbursements: Direct loan disbursements.

1290 Outstanding, end of year 20,000

CHEMICAL AGENTS AND MUNITIONS DESTRUCTION, DEFENSE

For expenses, not otherwise provided for, necessary for the destruction of the United States stockpile of lethal chemical agents and munitions in accordance with the provisions of section 1412 of the Department of Defense Authorization Act, 1986 (Public Law 99-145, as amended; 50 U.S.C. 1521), \$55,972,000, to remain available until September 30, 2028, shall be for research, development, test and evaluation.

Program and Financing (in millions of dollars)

Identification code 097-0390-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operation and maintenance	639	60	27
0002 Research, Development, Test, and Evaluation		322	27
0799 Total direct obligations	639	382	54
0801 Reimbursable program activity		4	4
0900 Total new obligations, unexpired accounts	639	386	58
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	31	171	
1001 Discretionary unobligated balance brought fwd, Oct 1	31		
1021 Recoveries of prior year unpaid obligations	10		
1070 Unobligated balance (total)	41	171	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	776	213	56
1120 Appropriations transferred to other acct [097-0100]	-4		
1160 Appropriation, discretionary (total)	772	213	56
Spending authority from offsetting collections, discretionary:			
1700 Collected		2	2
1900 Budget authority (total)	772	215	58
1930 Total budgetary resources available	813	386	58
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	171		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	418	396	372
3010 New obligations, unexpired accounts	639	386	58
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-643	-410	-214
3040 Recoveries of prior year unpaid obligations, unexpired	-10		
3041 Recoveries of prior year unpaid obligations, expired	-10		
3050 Unpaid obligations, end of year	396	372	216
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	418	396	372
3200 Obligated balance, end of year	396	372	216
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	772	215	58
Outlays, gross:			
4010 Outlays from new discretionary authority	233	81	23
4011 Outlays from discretionary balances	410	329	191
4020 Outlays, gross (total)	643	410	214
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-2	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-2	-2	-2
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	2		
4060 Additional offsets against budget authority only (total)	2		
4070 Budget authority, net (discretionary)	772	213	56
4080 Outlays, net (discretionary)	641	408	212
4180 Budget authority, net (total)	772	213	56
4190 Outlays, net (total)	641	408	212

ditionally, the program is responsible for completing closure of those facilities constructed under the CDP to destroy the stockpile, in compliance with all federal and state laws, regulations and mutual agreements between the Secretary of the Army and the Governors of the states, while ensuring maximum protection of the workforce, public and environment.

Object Classification (in millions of dollars)

Identification code 097-0390-0-1-051	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent		4	
11.9 Total personnel compensation		4	
12.1 Civilian personnel benefits		1	
25.1 Advisory and assistance services	35	15	2
25.2 Other services from non-Federal sources	79	26	3
25.3 Other goods and services from Federal sources	49	18	
25.3 Other goods and services from Federal sources		9	
25.4 Operation and maintenance of facilities	10	3	
25.5 Research and development contracts	465	305	53
25.7 Operation and maintenance of equipment	1	1	
99.0 Direct obligations	639	382	58
99.0 Reimbursable obligations		4	
99.9 Total new obligations, unexpired accounts	639	386	58

Employment Summary

Identification code 097-0390-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		28	

DEFENSE PRODUCTION ACT, DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097-4387-0-3-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	3		
0743 Interest on downward reestimates		21	
0791 Direct program activities, subtotal	3	21	
0900 Total new obligations, unexpired accounts	3	21	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	27
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	17	47	21
1825 Spending authority from offsetting collections applied to repay debt	-13		
1850 Spending auth from offsetting collections, mand (total)	4	47	21
1900 Budget authority (total)	4	47	21
1930 Total budgetary resources available	4	48	48
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	27	48
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	181	181	202
3010 New obligations, unexpired accounts	3	21	
3020 Outlays (gross)	-3		
3050 Unpaid obligations, end of year	181	202	202
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	181	181	202
3200 Obligated balance, end of year	181	202	202
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	4	47	21
Financing disbursements:			
4110 Outlays, gross (total)	3		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources		-26	

Funded by the Chemical Agents and Munitions Destruction, Defense (CAMD,D) account supports the Chemical Demilitarization Program (CDP) mission is to eliminate the U.S. chemical weapons stockpile. Ad-

DEFENSE PRODUCTION ACT, DIRECT LOAN FINANCING ACCOUNT—Continued
Program and Financing—Continued

Identification code 097-4387-0-3-051	2025 actual	2026 est.	2027 est.
4123 Non-Federal sources	-17	-21	-21
4130 Offsets against gross budget authority and outlays (total)	-17	-47	-21
4160 Budget authority, net (mandatory)	-13		
4170 Outlays, net (mandatory)	-14	-47	-21
4180 Budget authority, net (total)	-13		
4190 Outlays, net (total)	-14	-47	-21

RESEARCH, DEVELOPMENT, TEST, AND EVALUATION

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

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

Federal Funds

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$18,708,826,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 021-2040-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Basic Research	525	624	451
0002 Applied Research	1,420	1,920	608
0003 Advanced Technology Development	2,101	2,625	1,498
0004 Advanced Component Development and Prototypes	2,494	2,916	2,883
0005 System Development and Demonstration	6,231	7,444	10,668
0006 Management Support	2,266	2,054	2,336
0007 Operational System Development	1,209	2,018	1,349
0008 Software and Digital Technology Pilot Programs	79	66	106
0009 AGILE RDTE PORTFOLIO MANAGEMENT		548	
0799 Total direct obligations	16,325	20,215	19,899
0801 Reimbursable program activity	7,826	8,502	8,502
0900 Total new obligations, unexpired accounts	24,151	28,717	28,401
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,722	5,770	3,191
1001 Discretionary unobligated balance brought fwd, Oct 1	6,714		
1010 Unobligated balance transfer to other accts [097-0130]	-29		
1011 Unobligated balance transfer from other acct [021-2020]	14		
1011 Unobligated balance transfer from other acct [021-2035]	41		
1011 Unobligated balance transfer from other acct [021-2065]	1		
1011 Unobligated balance transfer from other acct [097-0100]	106		
1011 Unobligated balance transfer from other acct [021-2031]	6		
1020 Adjustment of unobligated bal brought forward, Oct 1		1,221	
1021 Recoveries of prior year unpaid obligations	1,258		
1033 Recoveries of prior year paid obligations	19		
1070 Unobligated balance (total)	8,138	6,991	3,191
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	14,363	16,566	18,709
1121 Appropriations transferred from other acct [097-0105]	1		
1121 Appropriations transferred from other acct [021-2020]	114		

1131 Unobligated balance of appropriations permanently reduced		-179	
1160 Appropriation, discretionary (total)	14,478	16,387	18,709
Appropriations, mandatory:			
1200 Appropriation	570		
1220 Appropriations transferred to other acct [011-5512]	-42		
1221 Appropriations transferred from other acct [011-5512]	45	30	12
1260 Appropriations, mandatory (total)	573	30	12
Spending authority from offsetting collections, discretionary:			
1700 Collected	5,818	8,500	8,500
1701 Change in uncollected payments, Federal sources	1,041		
1750 Spending auth from offsetting collections, disc (total)	6,859	8,500	8,500
1900 Budget authority (total)	21,910	24,917	27,221
1930 Total budgetary resources available	30,048	31,908	30,412
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-127		
1941 Unexpired unobligated balance, end of year	5,770	3,191	2,011

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	17,538	17,299	20,323
3010 New obligations, unexpired accounts	24,151	28,717	28,401
3011 Obligations ("upward adjustments"), expired accounts	179		
3020 Outlays (gross)	-22,818	-25,693	-27,478
3040 Recoveries of prior year unpaid obligations, unexpired	-1,258		
3041 Recoveries of prior year unpaid obligations, expired	-493		
3050 Unpaid obligations, end of year	17,299	20,323	21,246
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5,935	-5,890	-5,890
3070 Change in uncollected pymts, Fed sources, unexpired	-1,041		
3071 Change in uncollected pymts, Fed sources, expired	1,086		
3090 Uncollected pymts, Fed sources, end of year	-5,890	-5,890	-5,890
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	11,603	11,409	14,433
3200 Obligated balance, end of year	11,409	14,433	15,356

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	21,337	24,887	27,209
Outlays, gross:			
4010 Outlays from new discretionary authority	6,946	14,235	15,048
4011 Outlays from discretionary balances	15,839	10,925	11,904
4020 Outlays, gross (total)	22,785	25,160	26,952
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-6,620	-8,500	-8,500
4033 Non-Federal sources	-201		
4040 Offsets against gross budget authority and outlays (total)	-6,821	-8,500	-8,500
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1,041		
4052 Offsetting collections credited to expired accounts	984		
4053 Recoveries of prior year paid obligations, unexpired accounts	19		
4060 Additional offsets against budget authority only (total)	-38		
4070 Budget authority, net (discretionary)	14,478	16,387	18,709
4080 Outlays, net (discretionary)	15,964	16,660	18,452
Mandatory:			
4090 Budget authority, gross	573	30	12
Outlays, gross:			
4100 Outlays from new mandatory authority		10	4
4101 Outlays from mandatory balances	33	523	522
4110 Outlays, gross (total)	33	533	526
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-18		
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	18		
4160 Budget authority, net (mandatory)	573	30	12
4170 Outlays, net (mandatory)	15	533	526
4180 Budget authority, net (total)	15,051	16,417	18,721
4190 Outlays, net (total)	15,979	17,193	18,978

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	15,051	16,417	18,721
Outlays	15,979	17,193	18,978

Legislative proposal, subject to PAYGO:			
Budget Authority			40
Outlays			14
Total:			
Budget Authority	15,051	16,417	18,761
Outlays	15,979	17,193	18,992

Object Classification (in millions of dollars)

Identification code 021-2040-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	480	801	800
11.5 Other personnel compensation	27	28	40
11.9 Total personnel compensation	507	829	840
12.1 Civilian personnel benefits	188	302	298
21.0 Travel and transportation of persons	64	72	50
22.0 Transportation of things	36	40	42
23.1 Rental payments to GSA	11	13	13
23.2 Rental payments to others	3	3	3
23.3 Communications, utilities, and miscellaneous charges	20	22	23
25.1 Advisory and assistance services	1,017	954	776
25.2 Other services from non-Federal sources	984	1,100	1,156
25.3 Other goods and services from Federal sources	2,458	2,746	2,888
25.3 Other goods and services from Federal sources	160	151	131
25.4 Operation and maintenance of facilities	326	365	384
25.5 Research and development contracts	9,546	12,335	12,079
25.6 Medical care	3	3	3
25.7 Operation and maintenance of equipment	279	361	328
26.0 Supplies and materials	97	105	130
31.0 Equipment	545	724	660
32.0 Land and structures	13	14	15
41.0 Grants, subsidies, and contributions	68	76	80
99.0 Direct obligations	16,325	20,215	19,899
99.0 Reimbursable obligations	7,826	8,502	8,502
99.9 Total new obligations, unexpired accounts	24,151	28,717	28,401

Employment Summary

Identification code 021-2040-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,961	5,652	5,610
2001 Reimbursable civilian full-time equivalent employment	14,423	8,620	8,603

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021-2040-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Advanced Component Development and Prototypes			40
0900 Total new obligations, unexpired accounts (object class 25.5)			40
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			40
1930 Total budgetary resources available			40
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			40
3020 Outlays (gross)			-14
3050 Unpaid obligations, end of year			26
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			26
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			40
Outlays, gross:			
4100 Outlays from new mandatory authority			14
4180 Budget authority, net (total)			40
4190 Outlays, net (total)			14

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$32,386,619,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 017-1319-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Basic Research	573	597	533
0002 Applied Research	1,219	1,506	977
0003 Advanced Technology Development	1,262	1,550	1,107
0004 Advanced Component Development and Prototypes	8,480	12,544	10,691
0005 System development and demonstration	7,087	9,870	8,928
0006 Management Support	1,742	1,656	1,194
0007 Operational system development	6,521	7,448	8,287
0008 Software and digital technology pilot programs	25	41	39
0799 Total direct obligations	26,909	35,212	31,756
0801 Reimbursable program activity	487	1,116	900
0900 Total new obligations, unexpired accounts	27,396	36,328	32,656
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,976	8,484	2,502
1001 Discretionary unobligated balance brought fwd, Oct 1	3,961		
1010 Unobligated balance transfer to other accts [017-1611]	-24		
1010 Unobligated balance transfer to other accts [017-1810]	-34		
1010 Unobligated balance transfer to other accts [011-5512]	-4		
1011 Unobligated balance transfer from other acct [017-1506]	4		
1011 Unobligated balance transfer from other acct [017-1804]	24		
1011 Unobligated balance transfer from other acct [017-1810]	12		
1011 Unobligated balance transfer from other acct [021-2035]	2		
1011 Unobligated balance transfer from other acct [057-3022]	2		
1020 Adjustment of unobligated bal brought forward, Oct 1		1,960	
1021 Recoveries of prior year unpaid obligations	603		
1070 Unobligated balance (total)	4,561	10,444	2,502
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	25,967	27,943	32,387
1120 Appropriations transferred to other acct [017-1105]	-50		
1120 Appropriations transferred to other acct [017-1108]	-9		
1131 Unobligated balance of appropriations permanently reduced	-51	-82	
1160 Appropriation, discretionary (total)	25,857	27,861	32,387
Appropriations, mandatory:			
1200 Appropriation	4,795		
1220 Appropriations transferred to other acct [011-5512]	-78		
1221 Appropriations transferred from other acct [011-5512]	237	75	56
1260 Appropriations, mandatory (total)	4,954	75	56
Spending authority from offsetting collections, discretionary:			
1700 Collected	440	450	2,700
1701 Change in uncollected payments, Federal sources	110		
1750 Spending auth from offsetting collections, disc (total)	550	450	2,700
Spending authority from offsetting collections, mandatory:			
1800 Collected	7		
1900 Budget authority (total)	31,368	28,386	35,143
1930 Total budgetary resources available	35,929	38,830	37,645
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-49		
1941 Unexpired unobligated balance, end of year	8,484	2,502	4,989
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	17,059	17,310	27,794
3010 New obligations, unexpired accounts	27,396	36,328	32,656
3011 Obligations ("upward adjustments"), expired accounts	489		
3020 Outlays (gross)	-26,249	-25,844	-33,688
3040 Recoveries of prior year unpaid obligations, unexpired	-603		
3041 Recoveries of prior year unpaid obligations, expired	-782		
3050 Unpaid obligations, end of year	17,310	27,794	26,762
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-482	-460	-460
3070 Change in uncollected pymts, Fed sources, unexpired	-110		
3071 Change in uncollected pymts, Fed sources, expired	132		
3090 Uncollected pymts, Fed sources, end of year	-460	-460	-460
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16,577	16,850	27,334

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

Identification code 017-1319-0-1-051	2025 actual	2026 est.	2027 est.
3200 Obligated balance, end of year	16,850	27,334	26,302
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	26,407	28,311	35,087
Outlays, gross:			
4010 Outlays from new discretionary authority	12,504	13,684	18,084
4011 Outlays from discretionary balances	13,601	11,517	14,072
4020 Outlays, gross (total)	26,105	25,201	32,156
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-553	-450	-2,700
4033 Non-Federal sources	-21		
4040 Offsets against gross budget authority and outlays (total)	-574	-450	-2,700
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-110		
4052 Offsetting collections credited to expired accounts	134		
4060 Additional offsets against budget authority only (total)	24		
4070 Budget authority, net (discretionary)	25,857	27,861	32,387
4080 Outlays, net (discretionary)	25,531	24,751	29,456
Mandatory:			
4090 Budget authority, gross	4,961	75	56
Outlays, gross:			
4100 Outlays from new mandatory authority	6	36	27
4101 Outlays from mandatory balances	138	607	1,505
4110 Outlays, gross (total)	144	643	1,532
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-7		
4180 Budget authority, net (total)	30,811	27,936	32,443
4190 Outlays, net (total)	25,668	25,394	30,988

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	30,811	27,936	32,443
Outlays	25,668	25,394	30,988
Legislative proposal, subject to PAYGO:			
Budget Authority			3,850
Outlays			1,829
Total:			
Budget Authority	30,811	27,936	36,293
Outlays	25,668	25,394	32,817

Object Classification (in millions of dollars)

Identification code 017-1319-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	112	90	81
11.3 Other than full-time permanent	3	3	3
11.5 Other personnel compensation	4	4	5
11.9 Total personnel compensation	119	97	89
12.1 Civilian personnel benefits	44	45	40
13.0 Benefits for former personnel		1	1
21.0 Travel and transportation of persons	38	25	34
22.0 Transportation of things	6	16	5
23.2 Rental payments to others	14	12	2
23.3 Communications, utilities, and miscellaneous charges	67	25	33
25.1 Advisory and assistance services	2,640	1,341	1,495
25.2 Other services from non-Federal sources	57	79	31
25.3 Other goods and services from Federal sources	557	1,273	6,083
25.3 Other goods and services from Federal sources	5,934	4,529	
25.4 Operation and maintenance of facilities	199	590	37
25.5 Research and development contracts	11,609	22,559	13,461
25.7 Operation and maintenance of equipment	1,359	2,193	2,484
26.0 Supplies and materials	408	137	639
31.0 Equipment	3,174	2,048	7,157
32.0 Land and structures	84		
41.0 Grants, subsidies, and contributions	600	242	165
99.0 Direct obligations	26,909	35,212	31,756
99.0 Reimbursable obligations	487	1,116	900

99.9 Total new obligations, unexpired accounts	27,396	36,328	32,656
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Employment Summary

Identification code 017-1319-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	665	663	612
2001 Reimbursable civilian full-time equivalent employment	435	425	426

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

Program and Financing (in millions of dollars)

Identification code 017-1319-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Advanced Component Development and Prototypes			2,301
0005 System development and demonstration			72
0007 Operational System Development			1,477
0900 Total new obligations, unexpired accounts (object class 25.5)			3,850
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			3,850
1930 Total budgetary resources available			3,850
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			3,850
3020 Outlays (gross)			-1,829
3050 Unpaid obligations, end of year			2,021
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			2,021
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			3,850
Outlays, gross:			
4100 Outlays from new mandatory authority			1,829
4180 Budget authority, net (total)			3,850
4190 Outlays, net (total)			1,829

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$73,075,614,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 057-3600-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Basic Research	439	440	396
0002 Applied Research	1,756	1,484	1,334
0003 Advanced Technology Development	997	1,247	1,201
0004 Advanced Component Development and Prototypes	11,097	9,020	9,265
0005 System Development and Demonstration	4,593	11,903	15,145
0006 Management Support	4,476	3,666	4,815
0007 Operational System Development	27,735	24,937	37,501
0799 Total direct obligations	51,093	52,697	69,657
0801 Reimbursable program activity	4,147	16,672	14,995
0900 Total new obligations, unexpired accounts	55,240	69,369	84,652
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9,404	9,185	11,394
1001 Discretionary unobligated balance brought fwd, Oct 1	9,401		
1010 Unobligated balance transfer to other accts [097-0117]	-4		
1010 Unobligated balance transfer to other accts [097-0400]	-12		
1010 Unobligated balance transfer to other accts [057-3010]	-9		
1011 Unobligated balance transfer from other acct [097-0100]	44		
1011 Unobligated balance transfer from other acct [097-0400]	3		
1011 Unobligated balance transfer from other acct [057-3010]	26		

1011	Unobligated balance transfer from other acct [057-3020]	12		
1020	Adjustment of unobligated bal brought forward, Oct 1		1,200	
1020	Adjustment of unobligated bal brought forward, Oct 1		3,369	
1021	Recoveries of prior year unpaid obligations	715		
1033	Recoveries of prior year paid obligations	8		
1070	Unobligated balance (total)	10,187	13,754	11,394
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	46,881	50,289	73,076
1120	Appropriations transferred to other acct [057-3500]	-6		
1121	Appropriations transferred from other acct [097-0100]	1		
1121	Appropriations transferred from other acct [097-0105]	30		
1121	Appropriations transferred from other acct [057-3010]	35		
1121	Appropriations transferred from other acct [057-3620]	25		
1131	Unobligated balance of appropriations permanently reduced	-409	-329	
1160	Appropriation, discretionary (total)	46,557	49,960	73,076
	Appropriations, mandatory:			
1200	Appropriation	2,143		
1220	Appropriations transferred to other acct [011-5512]	-72		
1221	Appropriations transferred from other acct [011-5512]	102	49	45
1260	Appropriations, mandatory (total)	2,173	49	45
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3,163	17,000	15,000
1701	Change in uncollected payments, Federal sources	-414		
1750	Spending auth from offsetting collections, disc (total)	2,749	17,000	15,000
	Spending authority from offsetting collections, mandatory:			
1800	Collected	3,001		
1900	Budget authority (total)	54,480	67,009	88,121
1930	Total budgetary resources available	64,667	80,763	99,515
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-242		
1941	Unexpired unobligated balance, end of year	9,185	11,394	14,863

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	26,258	28,233	28,359
3010	New obligations, unexpired accounts	55,240	69,369	84,652
3011	Obligations ("upward adjustments"), expired accounts	631		
3020	Outlays (gross)	-52,634	-69,243	-81,196
3040	Recoveries of prior year unpaid obligations, unexpired	-715		
3041	Recoveries of prior year unpaid obligations, expired	-547		
3050	Unpaid obligations, end of year	28,233	28,359	31,815
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,791	-1,206	-1,206
3070	Change in uncollected pymts, Fed sources, unexpired	414		
3071	Change in uncollected pymts, Fed sources, expired	171		
3090	Uncollected pymts, Fed sources, end of year	-1,206	-1,206	-1,206
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	24,467	27,027	27,153
3200	Obligated balance, end of year	27,027	27,153	30,609

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	49,306	66,960	88,076
	Outlays, gross:			
4010	Outlays from new discretionary authority	27,761	45,977	57,384
4011	Outlays from discretionary balances	24,679	22,496	22,560
4020	Outlays, gross (total)	52,440	68,473	79,944
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3,233	-17,000	-15,000
4033	Non-Federal sources	-111		
4040	Offsets against gross budget authority and outlays (total)	-3,344	-17,000	-15,000
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	414		
4052	Offsetting collections credited to expired accounts	173		
4053	Recoveries of prior year paid obligations, unexpired accounts	8		
4060	Additional offsets against budget authority only (total)	595		
4070	Budget authority, net (discretionary)	46,557	49,960	73,076
4080	Outlays, net (discretionary)	49,096	51,473	64,944
	Mandatory:			
4090	Budget authority, gross	5,174	49	45
	Outlays, gross:			
4100	Outlays from new mandatory authority	149	27	25
4101	Outlays from mandatory balances	45	743	1,227
4110	Outlays, gross (total)	194	770	1,252

	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-3,000		
4123	Non-Federal sources	-1		
4130	Offsets against gross budget authority and outlays (total)	-3,001		
4160	Budget authority, net (mandatory)	2,173	49	45
4170	Outlays, net (mandatory)	-2,807	770	1,252
4180	Budget authority, net (total)	48,730	50,009	73,121
4190	Outlays, net (total)	46,289	52,243	66,196

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	48,730	50,009	73,121
Outlays	46,289	52,243	66,196
Legislative proposal, subject to PAYGO:			
Budget Authority			1,092
Outlays			633
Total:			
Budget Authority	48,730	50,009	74,213
Outlays	46,289	52,243	66,829

Object Classification (in millions of dollars)

Identification code 057-3600-0-1-051	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2,469	2,344	2,359
11.9 Total personnel compensation	2,469	2,344	2,359
12.1 Civilian personnel benefits	691	703	706
25.1 Advisory and assistance services	1,427	1,279	2,015
25.5 Research and development contracts	46,475	48,335	64,529
26.0 Supplies and materials	31	36	48
99.0 Direct obligations	51,093	52,697	69,657
99.0 Reimbursable obligations	4,147	16,672	14,995
99.9 Total new obligations, unexpired accounts	55,240	69,369	84,652

Employment Summary

Identification code 057-3600-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	18,700	17,448	17,230
2001 Reimbursable civilian full-time equivalent employment	5,090	5,150	5,150

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057-3600-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0007 Operational system development			1,092
0900 Total new obligations, unexpired accounts (object class 25.5)			1,092
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
Appropriation			1,092
1930 Total budgetary resources available			1,092
Change in obligated balance:			
Unpaid obligations:			
New obligations, unexpired accounts			1,092
Outlays (gross)			-633
3050 Unpaid obligations, end of year			459
	Memorandum (non-add) entries:		
3200 Obligated balance, end of year			459
Budget authority and outlays, net:			
Mandatory:			
Budget authority, gross			1,092
Outlays, gross:			
Outlays from new mandatory authority			633
4180 Budget authority, net (total)			1,092

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

Identification code 057-3600-4-1-051	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)			633

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, SPACE FORCE

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$38,373,489,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 057-3620-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Basic Research	31	2,730	36
0002 Applied Research	298	189	245
0003 Advanced Technology Development	575	644	484
0004 Advanced Component Development and Prototypes	3,717	3,642	3,232
0005 System development and demonstration	5,250	4,250	8,999
0006 Management Support	1,151	472	639
0007 Operational system development	7,061	8,451	20,169
0008 Software and digital technology pilot programs	149	157	548
0799 Total direct obligations	18,232	20,535	34,352
0801 Reimbursable program activity	1,772	3,281	5,520
0900 Total new obligations, unexpired accounts	20,004	23,816	39,872

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,695	3,006	2,433
1001 Discretionary unobligated balance brought fwd, Oct 1	2,695		
1011 Unobligated balance transfer from other acct [057-3022]	93		
1020 Adjustment of unobligated bal brought forward, Oct 1		325	
1020 Adjustment of unobligated bal brought forward, Oct 1		5,211	
1021 Recoveries of prior year unpaid obligations	274		
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	3,064	8,542	2,433
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	18,553	14,777	38,373
1120 Appropriations transferred to other acct [021-2020]	-6		
1120 Appropriations transferred to other acct [057-3022]	-37		
1120 Appropriations transferred to other acct [057-3500]	-25		
1120 Appropriations transferred to other acct [057-3600]	-25		
1131 Unobligated balance of appropriations permanently reduced	-112	-370	
1160 Appropriation, discretionary (total)	18,348	14,407	38,373
Appropriations, mandatory:			
1220 Appropriations transferred to other acct [011-5512]	-12		
1221 Appropriations transferred from other acct [011-5512]	12		
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,508	3,300	1,700
1701 Change in uncollected payments, Federal sources	144		
1750 Spending auth from offsetting collections, disc (total)	1,652	3,300	1,700
1900 Budget authority (total)	20,000	17,707	40,073
1930 Total budgetary resources available	23,064	26,249	42,506
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-54		
1941 Unexpired unobligated balance, end of year	3,006	2,433	2,634

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,925	11,185	16,416
3010 New obligations, unexpired accounts	20,004	23,816	39,872
3011 Obligations ("upward adjustments"), expired accounts	41		
3020 Outlays (gross)	-18,479	-18,585	-30,569
3040 Recoveries of prior year unpaid obligations, unexpired	-274		
3041 Recoveries of prior year unpaid obligations, expired	-32		
3050 Unpaid obligations, end of year	11,185	16,416	25,719
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-333	-471	-471
3070 Change in uncollected pymts, Fed sources, unexpired	-144		
3071 Change in uncollected pymts, Fed sources, expired	6		

3090 Uncollected pymts, Fed sources, end of year	-471	-471	-471
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,592	10,714	15,945
3200 Obligated balance, end of year	10,714	15,945	25,248

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	20,000	17,707	40,073
Outlays, gross:			
4010 Outlays from new discretionary authority	9,612	10,936	22,038
4011 Outlays from discretionary balances	8,867	6,648	7,531
4020 Outlays, gross (total)	18,479	17,584	29,569
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,496	-3,300	-1,700
4033 Non-Federal sources	-32		
4040 Offsets against gross budget authority and outlays (total)	-1,528	-3,300	-1,700
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-144		
4052 Offsetting collections credited to expired accounts	18		
4053 Recoveries of prior year paid obligations, unexpired accounts	2		
4060 Additional offsets against budget authority only (total)	-124		
4070 Budget authority, net (discretionary)	18,348	14,407	38,373
4080 Outlays, net (discretionary)	16,951	14,284	27,869
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		1,001	1,000
4180 Budget authority, net (total)	18,348	14,407	38,373
4190 Outlays, net (total)	16,951	15,285	28,869

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	18,348	14,407	38,373
Outlays	16,951	15,285	28,869
Legislative proposal, subject to PAYGO:			
Budget Authority			2,288
Outlays			1,213
Total:			
Budget Authority	18,348	14,407	40,661
Outlays	16,951	15,285	30,082

Object Classification (in millions of dollars)

Identification code 057-3620-0-1-051	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	277	303	313
11.9 Total personnel compensation	277	303	313
12.1 Civilian personnel benefits	103	106	93
25.1 Advisory and assistance services	571	467	1,152
25.5 Research and development contracts	17,281	19,659	32,794
99.0 Direct obligations	18,232	20,535	34,352
99.0 Reimbursable obligations	1,772	3,281	5,520
99.9 Total new obligations, unexpired accounts	20,004	23,816	39,872

Employment Summary

Identification code 057-3620-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,165	2,129	2,140
2001 Reimbursable civilian full-time equivalent employment			80

RESEARCH, DEVELOPMENT, TEST, AND EVALUATION, SPACE FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057-3620-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0007 Operational system development			2,288
0900 Total new obligations, unexpired accounts (object class 25.5)			2,288

Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation		2,288
1930	Total budgetary resources available		2,288
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts		2,288
3020	Outlays (gross)		-1,213
3050	Unpaid obligations, end of year		1,075
Memorandum (non-add) entries:			
3200	Obligated balance, end of year		1,075
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		2,288
Outlays, gross:			
4100	Outlays from new mandatory authority		1,213
4180	Budget authority, net (total)		2,288
4190	Outlays, net (total)		1,213

GOLDEN DOME FOR AMERICA FUND

For necessary expenses, not otherwise provided for, to counter the threat of attack by ballistic, hypersonic, and cruise missiles, and other advanced aerial attacks, \$397,971,000, to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 097-3007-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Operation and Maintenance	334	
0002	Procurement	1,296	
0003	Research, Development, Test, and Evaluation	18,795	279
0004	Advanced Component Development	19	28
0007	Operational Systems Development	9	
0900	Total new obligations, unexpired accounts	19	20,462
279			
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	8,131	
1020	Adjustment of unobligated bal brought forward, Oct 1	247	
1020	Adjustment of unobligated bal brought forward, Oct 1	12,084	
1070	Unobligated balance (total)	20,462	
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation		398
Appropriations, mandatory:			
1200	Appropriation	8,150	
1900	Budget authority (total)	8,150	398
1930	Total budgetary resources available	8,150	20,462
398			
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8,131	119

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	19	19,781
3010	New obligations, unexpired accounts	19	20,462
3020	Outlays (gross)	-700	-1,438
3050	Unpaid obligations, end of year	19	19,781
18,622			
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	19	19,781
3200	Obligated balance, end of year	19	19,781
18,622			
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross		398
Outlays, gross:			
4010	Outlays from new discretionary authority		38
Mandatory:			
4090	Budget authority, gross	8,150	
Outlays, gross:			
4101	Outlays from mandatory balances	700	1,400
4180	Budget authority, net (total)	8,150	398
4190	Outlays, net (total)	700	1,438

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	8,150		398
Outlays		700	1,438
Legislative proposal, subject to PAYGO:			
Budget Authority			17,120
Outlays			1,626
Total:			
Budget Authority	8,150		17,518
Outlays		700	3,064

Executive Order 14186 directs the United States to provide for the common defense of its citizens and the Nation with the "Golden Dome for America" (GDA) initiative, a layered missile defense architecture designed to protect the Homeland from advanced ballistic, hypersonic, and cruise missiles.

The GDA program is a core component of the U.S. National Defense Strategy, aiming to deter adversaries and defend the Homeland. By protecting U.S. citizens and critical infrastructure, the initiative strengthens the credibility of U.S. deterrence strategies, assures allies, and provides a stronger position for the Nation should deterrence fail.

The initiative's scope is to develop and mature a versatile, multi-layered defense system. The goal is to not create a 'perfect' defense, but to provide an increasingly effective shield that enhances the U.S. capability to deter attacks, disincentivize arms racing, and negotiate from a position of strength. For Fiscal Year 2027, the program will balance investments in next-generation technologies with the strengthening of existing foundational capabilities to improve near-term readiness and build for the future.

Object Classification (in millions of dollars)

Identification code 097-3007-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent		8
11.5	Other personnel compensation		1
11.9	Total personnel compensation		9
25.3	Other goods and services from Federal sources	3,413	270
25.5	Research and development contracts	19	15,914
31.0	Equipment	1,135	
99.9	Total new obligations, unexpired accounts	19	20,462
279			

Employment Summary

Identification code 097-3007-0-1-051	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment		45

GOLDEN DOME FOR AMERICA FUND
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097-3007-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Operation and Maintenance		1,149
0002	Procurement		2,147
0003	Research, Development, Test, and Evaluation		13,824
0900	Total new obligations, unexpired accounts (object class 31.0)		17,120
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation		17,120
1930	Total budgetary resources available		17,120
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts		17,120
3020	Outlays (gross)		-1,626
3050	Unpaid obligations, end of year		15,494

GOLDEN DOME FOR AMERICA FUND—Continued
Program and Financing—Continued

Identification code 097-3007-4-1-051	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			15,494
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			17,120
Outlays, gross:			
4100 Outlays from new mandatory authority			1,626
4180 Budget authority, net (total)			17,120
4190 Outlays, net (total)			1,626

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, DEFENSE-WIDE

For expenses of activities and agencies of the Department of Defense (other than the military departments), necessary for basic and applied scientific research, development, test and evaluation; advanced research projects as may be designated and determined by the Secretary of Defense, pursuant to law; maintenance, rehabilitation, lease, and operation of facilities and equipment, \$55,736,724,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 097-0400-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Basic Research	808	1,018	816
0002 Applied Research	2,247	2,105	2,698
0003 Advanced Technology Development	5,761	11,912	11,641
0004 Advanced Component Development and Prototypes	11,030	21,008	16,600
0005 System development and demonstration	1,397	1,658	2,484
0006 Management Support	2,963	3,545	4,437
0007 Operational system development	12,155	23,111	16,089
0008 Software and digital technology pilot programs	646	1,683	1,081
0799 Total direct obligations	37,007	66,040	55,846
0801 Reimbursable program activity	832	3,323	2,354
0900 Total new obligations, unexpired accounts	37,839	69,363	58,200
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,115	25,256	311
1001 Discretionary unobligated balance brought fwd, Oct 1	6,837		
1010 Unobligated balance transfer to other accts [097-0100]	-14		
1010 Unobligated balance transfer to other accts [057-3600]	-3		
1010 Unobligated balance transfer to other accts [011-5512]	-1		
1011 Unobligated balance transfer from other acct [097-0100]	125		
1011 Unobligated balance transfer from other acct [097-0300]	11		
1011 Unobligated balance transfer from other acct [057-3022]	8		
1011 Unobligated balance transfer from other acct [057-3600]	12		
1020 Adjustment of unobligated bal brought forward, Oct 1		76	
1020 Adjustment of unobligated bal brought forward, Oct 1		5,846	
1021 Recoveries of prior year unpaid obligations	432		
1033 Recoveries of prior year paid obligations	13		
1070 Unobligated balance (total)	7,698	31,178	311
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	35,239	35,011	55,737
1120 Appropriations transferred to other acct [097-0100]	-31		
1121 Appropriations transferred from other acct [097-0100]	413		
1121 Appropriations transferred from other acct [017-1453]	9		
1121 Appropriations transferred from other acct [021-2035]	5		
1131 Unobligated balance of appropriations permanently reduced	-32		
1160 Appropriation, discretionary (total)	35,603	35,011	55,737
Appropriations, mandatory:			
1200 Appropriation	18,590		
1220 Appropriations transferred to other acct [011-5512]	-24		
1221 Appropriations transferred from other acct [011-5512]	218	85	81
1221 Appropriations transferred from other acct [097-0403]	400		
1260 Appropriations, mandatory (total)	19,184	85	81
Spending authority from offsetting collections, discretionary:			
1700 Collected	670	3,400	2,400
1701 Change in uncollected payments, Federal sources	26		
1750 Spending auth from offsetting collections, disc (total)	696	3,400	2,400

1900 Budget authority (total)	55,483	38,496	58,218
1930 Total budgetary resources available	63,181	69,674	58,529
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-86		
1941 Unexpired unobligated balance, end of year	25,256	311	329

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	26,469	26,227	55,296
3001 Adjustments to unpaid obligations brought forward, Oct 1	-13		
3010 New obligations, unexpired accounts	37,839	69,363	58,200
3011 Obligations ("upward adjustments"), expired accounts	298		
3020 Outlays (gross)	-37,079	-40,294	-49,141
3040 Recoveries of prior year unpaid obligations, unexpired	-432		
3041 Recoveries of prior year unpaid obligations, expired	-855		
3050 Unpaid obligations, end of year	26,227	55,296	64,355
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,149	-957	-957
3070 Change in uncollected pymts, Fed sources, unexpired	-26		
3071 Change in uncollected pymts, Fed sources, expired	218		
3090 Uncollected pymts, Fed sources, end of year	-957	-957	-957
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	25,307	25,270	54,339
3200 Obligated balance, end of year	25,270	54,339	63,398

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	36,299	38,411	58,137
Outlays, gross:			
4010 Outlays from new discretionary authority	13,860	17,404	24,695
4011 Outlays from discretionary balances	23,084	21,560	20,801
4020 Outlays, gross (total)	36,944	38,964	45,496
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-819	-3,400	-2,400
4033 Non-Federal sources	-79		
4040 Offsets against gross budget authority and outlays (total)	-898	-3,400	-2,400
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-26		
4052 Offsetting collections credited to expired accounts	215		
4053 Recoveries of prior year paid obligations, unexpired accounts	13		
4060 Additional offsets against budget authority only (total)	202		
4070 Budget authority, net (discretionary)	35,603	35,011	55,737
4080 Outlays, net (discretionary)	36,046	35,564	43,096
Mandatory:			
4090 Budget authority, gross	19,184	85	81
Outlays, gross:			
4100 Outlays from new mandatory authority	12	34	32
4101 Outlays from mandatory balances	123	1,296	3,613
4110 Outlays, gross (total)	135	1,330	3,645
4180 Budget authority, net (total)	54,787	35,096	55,818
4190 Outlays, net (total)	36,181	36,894	46,741

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	54,787	35,096	55,818
Outlays	36,181	36,894	46,741
Legislative proposal, subject to PAYGO:			
Budget Authority			100,507
Outlays			40,203
Total:			
Budget Authority	54,787	35,096	156,325
Outlays	36,181	36,894	86,944

Object Classification (in millions of dollars)

Identification code 097-0400-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	485	430	515
11.3 Other than full-time permanent	36	41	36
11.5 Other personnel compensation	45	59	51
11.8 Special personal services payments	9		
11.9 Total personnel compensation	575	530	602
12.1 Civilian personnel benefits	198	182	209
21.0 Travel and transportation of persons	40	51	37

22.0	Transportation of things	23	5	6
23.1	Rental payments to GSA	7	8	8
23.2	Rental payments to others	22	32	24
23.3	Communications, utilities, and miscellaneous charges	314	297	314
24.0	Printing and reproduction	8	3	2
25.1	Advisory and assistance services	5,358	5,619	4,379
25.2	Other services from non-Federal sources	104	179	86
25.3	Other goods and services from Federal sources	4,726	4,226	4,611
25.3	Other goods and services from Federal sources	4	31	.....
25.4	Operation and maintenance of facilities	113	154	230
25.5	Research and development contracts	18,816	44,447	35,610
25.7	Operation and maintenance of equipment	1,218	1,515	1,404
25.8	Subsistence and support of persons .....	.....	9	9
26.0	Supplies and materials	1,691	2,200	2,474
31.0	Equipment	3,339	5,845	4,857
32.0	Land and structures	51	37	29
41.0	Grants, subsidies, and contributions	399	670	955
43.0	Interest and dividends	1	.....	.....
99.0	Direct obligations	37,007	66,040	55,846
99.0	Reimbursable obligations	832	3,323	2,354
99.9	Total new obligations, unexpired accounts	37,839	69,363	58,200

Employment Summary

Identification code 097-0400-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,509	3,258	3,539
2001 Reimbursable civilian full-time equivalent employment	70	121	91

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, DEFENSE-WIDE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097-0400-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003	Advanced technology development .....	.....	509
0004	Advanced Component Development and Prototypes .....	.....	58,303
0005	System development and demonstration .....	.....	750
0007	Operational system development .....	.....	40,836
0008	Software and digital technology pilot programs .....	.....	109
0799	Total direct obligations .....	.....	100,507
0900	Total new obligations, unexpired accounts (object class 25.5) .....	.....	100,507
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation .....	.....	100,507
1900	Budget authority (total) .....	.....	100,507
1930	Total budgetary resources available .....	.....	100,507
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	.....	100,507
3020	Outlays (gross) .....	.....	-40,203
3050	Unpaid obligations, end of year .....	.....	60,304
Memorandum (non-add) entries:			
3200	Obligated balance, end of year .....	.....	60,304
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	.....	100,507
Outlays, gross:			
4100	Outlays from new mandatory authority .....	.....	40,203
4180	Budget authority, net (total) .....	.....	100,507
4190	Outlays, net (total) .....	.....	40,203

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

Program and Financing (in millions of dollars)

Identification code 097-0403-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002	Applied Research	72	72
0003	Advanced Technology Deployment	265	265

0004	Advanced Component Development	63	63
0900	Total new obligations, unexpired accounts (object class 25.5)	400	400
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation	400	400
1220	Appropriations transferred to other acct [097-0400]	-400	.....
1260	Appropriations, mandatory (total)	400	400
1930	Total budgetary resources available	400	400
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	.....	180
3010	New obligations, unexpired accounts	400	400
3020	Outlays (gross)	-220	-340
3050	Unpaid obligations, end of year	180	240
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	.....	180
3200	Obligated balance, end of year	180	240

Budget authority and outlays, net:

Identification code 097-0402-0-1-051	2025 actual	2026 est.	2027 est.
Mandatory:			
4090	Budget authority, gross	400	400
Outlays, gross:			
4100	Outlays from new mandatory authority	220	220
4101	Outlays from mandatory balances .....	.....	120
4110	Outlays, gross (total)	220	340
4180	Budget authority, net (total)	400	400
4190	Outlays, net (total)	220	340

DEPARTMENT OF DEFENSE RAPID PROTOTYPING FUND

Program and Financing (in millions of dollars)

Identification code 097-0402-0-1-051	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	2
3020	Outlays (gross)	-2	-1
3041	Recoveries of prior year unpaid obligations, expired	-1	.....
3050	Unpaid obligations, end of year	2	1
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	2
3200	Obligated balance, end of year	2	1
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances	2	1
4180	Budget authority, net (total) .....	.....	.....
4190	Outlays, net (total)	2	1

OPERATIONAL TEST AND EVALUATION, DEFENSE

For expenses, not otherwise provided for, necessary for the independent activities of the Director, Operational Test and Evaluation, in the direction and supervision of operational test and evaluation, including initial operational test and evaluation which is conducted prior to, and in support of, production decisions; joint operational testing and evaluation; and administrative expenses in connection therewith, \$112,365,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 097-0460-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003	Management Support	289	388
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	32	92

OPERATIONAL TEST AND EVALUATION, DEFENSE—Continued
Program and Financing—Continued

Identification code 097-0460-0-1-051	2025 actual	2026 est.	2027 est.
Budget authority:			
Appropriations, discretionary:			
1100	349	336	112
1900	349	336	112
1930	381	428	152
Memorandum (non-add) entries:			
1941	92	40	11
Change in obligated balance:			
Unpaid obligations:			
3000	244	175	231
3010	289	388	141
3020	-354	-332	-228
3041	-4		
3050	175	231	144
Memorandum (non-add) entries:			
3100	244	175	231
3200	175	231	144
Budget authority and outlays, net:			
Discretionary:			
4000	349	336	112
Outlays, gross:			
4010	143	144	48
4011	211	188	180
4020	354	332	228
4180	349	336	112
4190	354	332	228

Object Classification (in millions of dollars)

Identification code 097-0460-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0	3	4	2
22.0	1	1	
25.1	146	215	110
25.2	3		
25.3	129	143	26
25.5	7	25	3
99.9	289	388	141

CONTRIBUTIONS FOR RENEWABLE ENERGY IMPACT ASSESSMENTS AND MITIGATION,
DEFENSE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-5753-0-2-051	2025 actual	2026 est.	2027 est.
0100	1		
0198	-1		
0199			
Receipts:			
Current law:			
1130		1	1
2000		1	1
Appropriations:			
Current law:			
2101		-1	-1
5099			

Program and Financing (in millions of dollars)

Identification code 097-5753-0-2-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010		1	1
0900		1	1

Budgetary resources:			
Unobligated balance:			
1000	4	4	4
Budget authority:			
Appropriations, mandatory:			
1201		1	1
1900		1	1
1930	4	5	5
Memorandum (non-add) entries:			
1941	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3010		1	1
3020		-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090		1	1
Outlays, gross:			
4100		1	1
4180		1	1
4190		1	1

Contributions of funds from applicants for renewable energy projects filed with the Secretary of Transportation pursuant to section 44718 of title 49, United States Code. Voluntary contributions received by the Department of War are used to conduct studies of potential measures to mitigate the adverse impacts of energy projects on military operations and readiness, or to offset the cost of actual measures undertaken by the Department of War to mitigate adverse impacts of approved energy projects on military operations and readiness.

MILITARY CONSTRUCTION

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

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

Federal Funds

MILITARY CONSTRUCTION, ARMY

For acquisition, construction, installation, and equipment of temporary or permanent public works, military installations, facilities, and real property for the Army as currently authorized by law, including personnel in the Army Corps of Engineers and other personal services necessary for the purposes of this appropriation, and for construction and operation of facilities in support of the functions of the Commander in Chief, **[\$2,381,909,000]** \$1,931,638,000, to remain available until September 30, **[2030]** 2031: *Provided*, That, of this amount, not to exceed **[\$415,688,000]** \$226,942,000 shall be available for study, planning, design, architect and engineer services, and host nation support, as authorized by law, unless the Secretary of the Army determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: *Provided further*, That of the amount made available under this heading, \$377,950,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Army" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for

such purposes]. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 021–2050–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major construction	1,209	3,112	1,845
0002 Minor construction	49	25	214
0003 Design	295	1,257	396
0004 Supporting Activities		2	15
0799 Total direct obligations	1,553	4,396	2,470
0801 Reimbursable program activity	5,475	8,679	7,787
0900 Total new obligations, unexpired accounts	7,028	13,075	10,257
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5,908	7,162	4,758
1001 Discretionary unobligated balance brought fwd, Oct 1	5,908		
1010 Unobligated balance transfer to other accts [097–0803]	-11		
1011 Unobligated balance transfer from other acct [097–0803]	10		
1020 Adjustment of unobligated bal brought forward, Oct 1		87	
1020 Adjustment of unobligated bal brought forward, Oct 1		938	
1021 Recoveries of prior year unpaid obligations	353		
1033 Recoveries of prior year paid obligations	3		
1070 Unobligated balance (total)	6,263	8,187	4,758
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,236	2,546	1,932
Spending authority from offsetting collections, discretionary:			
1700 Collected	6,107	7,100	6,300
1701 Change in uncollected payments, Federal sources	-391		
1750 Spending auth from offsetting collections, disc (total)	5,716	7,100	6,300
1900 Budget authority (total)	7,952	9,646	8,232
1930 Total budgetary resources available	14,215	17,833	12,990
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-25		
1941 Unexpired unobligated balance, end of year	7,162	4,758	2,733
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14,942	13,791	16,139
3001 Adjustments to unpaid obligations brought forward, Oct 1	29		
3010 New obligations, unexpired accounts	7,028	13,075	10,257
3011 Obligations ("upward adjustments"), expired accounts	55		
3020 Outlays (gross)	-7,836	-10,727	-10,854
3040 Recoveries of prior year unpaid obligations, unexpired	-353		
3041 Recoveries of prior year unpaid obligations, expired	-74		
3050 Unpaid obligations, end of year	13,791	16,139	15,542
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-14,704	-13,901	-13,901
3070 Change in uncollected pymts, Fed sources, unexpired	391		
3071 Change in uncollected pymts, Fed sources, expired	412		
3090 Uncollected pymts, Fed sources, end of year	-13,901	-13,901	-13,901
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	267	-110	2,238
3200 Obligated balance, end of year	-110	2,238	1,641
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7,952	9,646	8,232
Outlays, gross:			
4010 Outlays from new discretionary authority	564	7,125	6,319
4011 Outlays from discretionary balances	7,272	3,602	4,535
4020 Outlays, gross (total)	7,836	10,727	10,854
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-6,422	-7,100	-6,300
4033 Non-Federal sources	-57		
4040 Offsets against gross budget authority and outlays (total)	-6,479	-7,100	-6,300
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	391		
4052 Offsetting collections credited to expired accounts	369		
4053 Recoveries of prior year paid obligations, unexpired accounts	3		
4060 Additional offsets against budget authority only (total)	763		
4070 Budget authority, net (discretionary)	2,236	2,546	1,932
4080 Outlays, net (discretionary)	1,357	3,627	4,554

4180 Budget authority, net (total)	2,236	2,546	1,932
4190 Outlays, net (total)	1,357	3,627	4,554

Object Classification (in millions of dollars)

Identification code 021–2050–0–1–051	2025 actual	2026 est.	2027 est.
32.0 Direct obligations: Land and structures	1,553	4,396	2,470
99.0 Direct obligations	1,553	4,396	2,470
99.0 Reimbursable obligations	5,475	8,679	7,787
99.9 Total new obligations, unexpired accounts	7,028	13,075	10,257

Employment Summary

Identification code 021–2050–0–1–051	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	437	1,415	1,415

MILITARY CONSTRUCTION, NAVY AND MARINE CORPS

For acquisition, construction, installation, and equipment of temporary or permanent public works, naval installations, facilities, and real property for the Navy and Marine Corps as currently authorized by law, including personnel in the Naval Facilities Engineering Command and other personal services necessary for the purposes of this appropriation, **[\$5,725,724,000] \$8,266,703,000**, to remain available until September 30, **[2030] 2031: Provided**, That, of this amount, not to exceed **[\$629,088,000] \$1,163,477,000** shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Navy determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: **Provided further**, That of the amount made available under this heading, \$290,690,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Navy and Marine Corps" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes]. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 017–1205–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major construction	4,621	8,016	6,847
0002 Minor construction	53	305	314
0003 Design	582	1,906	1,029
0799 Total direct obligations	5,256	10,227	8,190
0801 Reimbursable program activity	2,617	713	199
0900 Total new obligations, unexpired accounts	7,873	10,940	8,389
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8,494	8,140	6,880
1001 Discretionary unobligated balance brought fwd, Oct 1	8,494		
1011 Unobligated balance transfer from other acct [097–9999]	1		
1020 Adjustment of unobligated bal brought forward, Oct 1		945	
1020 Adjustment of unobligated bal brought forward, Oct 1		1,174	
1021 Recoveries of prior year unpaid obligations	169		
1070 Unobligated balance (total)	8,664	10,259	6,880
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,287	5,761	8,267
Appropriations, mandatory:			
1200 Appropriation	138		
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,699	1,800	2,000
1701 Change in uncollected payments, Federal sources	398		
1750 Spending auth from offsetting collections, disc (total)	2,097	1,800	2,000
1900 Budget authority (total)	7,522	7,561	10,267
1930 Total budgetary resources available	16,186	17,820	17,147
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-173		
1941 Unexpired unobligated balance, end of year	8,140	6,880	8,758

MILITARY CONSTRUCTION, NAVY AND MARINE CORPS—Continued
Program and Financing—Continued

Identification code 017-1205-0-1-051	2025 actual	2026 est.	2027 est.	
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	7,340	9,436	13,730
3001	Adjustments to unpaid obligations brought forward, Oct 1	-162		
3010	New obligations, unexpired accounts	7,873	10,940	8,389
3011	Obligations ("upward adjustments"), expired accounts	1,096		
3020	Outlays (gross)	-5,971	-6,646	-7,256
3040	Recoveries of prior year unpaid obligations, unexpired	-169		
3041	Recoveries of prior year unpaid obligations, expired	-571		
3050	Unpaid obligations, end of year	9,436	13,730	14,863
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,063	-1,654	-1,654
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	543		
3070	Change in uncollected pymts, Fed sources, unexpired	-398		
3071	Change in uncollected pymts, Fed sources, expired	-736		
3090	Uncollected pymts, Fed sources, end of year	-1,654	-1,654	-1,654
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	6,658	7,782	12,076
3200	Obligated balance, end of year	7,782	12,076	13,209
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	7,384	7,561	10,267
Outlays, gross:				
4010	Outlays from new discretionary authority	328	1,973	2,248
4011	Outlays from discretionary balances	5,643	4,643	4,943
4020	Outlays, gross (total)	5,971	6,616	7,191
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-800	-1,800	-2,000
4033	Non-Federal sources	-1,271		
4040	Offsets against gross budget authority and outlays (total)	-2,071	-1,800	-2,000
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-398		
4052	Offsetting collections credited to expired accounts	372		
4060	Additional offsets against budget authority only (total)	-26		
4070	Budget authority, net (discretionary)	5,287	5,761	8,267
4080	Outlays, net (discretionary)	3,900	4,816	5,191
Mandatory:				
4090	Budget authority, gross	138		
Outlays, gross:				
4101	Outlays from mandatory balances		30	65
4180	Budget authority, net (total)	5,425	5,761	8,267
4190	Outlays, net (total)	3,900	4,846	5,256

Object Classification (in millions of dollars)

Identification code 017-1205-0-1-051	2025 actual	2026 est.	2027 est.	
32.0	Direct obligations: Land and structures	5,256	10,227	8,190
99.0	Direct obligations	5,256	10,227	8,190
99.0	Reimbursable obligations	2,617	713	199
99.9	Total new obligations, unexpired accounts	7,873	10,940	8,389

MILITARY CONSTRUCTION, AIR FORCE

For acquisition, construction, installation, and equipment of temporary or permanent public works, military installations, facilities, and real property for the Air Force as currently authorized by law, including personnel in the Department of the Air Force when designated by the Secretary of Defense to direct and supervise Military Construction projects in accordance with section 2851 of title 10, United States Code, and other personal services necessary for the purposes of this appropriation, **[\$3,926,273,000] \$10,601,180,000**, to remain available until September 30, **[2030] 2031: Provided**, That, of this amount, not to exceed **[\$646,573,000] \$2,490,612,000** shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Air Force determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor **]**:

Provided further, That of the amount made available under this heading, \$361,800,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Air Force" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes **]**, (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 057-3300-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Major construction	1,947	4,913	6,377
0002	Minor construction		291	287
0003	Design		1,688	1,940
0799	Total direct obligations	1,947	6,892	8,604
0900	Total new obligations, unexpired accounts (object class 32.0)	1,947	6,892	8,604
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	4,037	6,307	3,906
1001	Discretionary unobligated balance brought fwd, Oct 1	4,037		
1010	Unobligated balance transfer to other accts [097-0803]	-2		
1011	Unobligated balance transfer from other acct [097-0803]	2		
1020	Adjustment of unobligated bal brought forward, Oct 1		545	
1021	Recoveries of prior year unpaid obligations	20		
1033	Recoveries of prior year paid obligations	2		
1070	Unobligated balance (total)	4,059	6,852	3,906
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	3,834	3,946	10,601
Appropriations, mandatory:				
1200	Appropriation	420		
1900	Budget authority (total)	4,254	3,946	10,601
1930	Total budgetary resources available	8,313	10,798	14,507
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-59		
1941	Unexpired unobligated balance, end of year	6,307	3,906	5,903
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	7,388	5,749	8,551
3010	New obligations, unexpired accounts	1,947	6,892	8,604
3011	Obligations ("upward adjustments"), expired accounts	139		
3020	Outlays (gross)	-3,571	-4,090	-4,918
3040	Recoveries of prior year unpaid obligations, unexpired	-20		
3041	Recoveries of prior year unpaid obligations, expired	-134		
3050	Unpaid obligations, end of year	5,749	8,551	12,237
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	7,388	5,749	8,551
3200	Obligated balance, end of year	5,749	8,551	12,237
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	3,834	3,946	10,601
Outlays, gross:				
4010	Outlays from new discretionary authority	146	118	318
4011	Outlays from discretionary balances	3,425	3,960	4,558
4020	Outlays, gross (total)	3,571	4,078	4,876
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-9		
4040	Offsets against gross budget authority and outlays (total)	-9		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	7		
4053	Recoveries of prior year paid obligations, unexpired accounts	2		
4060	Additional offsets against budget authority only (total)	9		
4070	Budget authority, net (discretionary)	3,834	3,946	10,601
4080	Outlays, net (discretionary)	3,562	4,078	4,876
Mandatory:				
4090	Budget authority, gross	420		
Outlays, gross:				
4101	Outlays from mandatory balances		12	42
4180	Budget authority, net (total)	4,254	3,946	10,601
4190	Outlays, net (total)	3,562	4,090	4,918

MILITARY CONSTRUCTION, DEFENSE-WIDE

(INCLUDING TRANSFER OF FUNDS)

For acquisition, construction, installation, and equipment of temporary or permanent public works, installations, facilities, and real property for activities and agencies of the Department of Defense (other than the military departments), as currently authorized by law, **[\$3,784,301,000]** \$3,402,951,000, to remain available until September 30, **[2030]** 2031: *Provided*, That such amounts of this appropriation as may be determined by the Secretary of Defense may be transferred to such appropriations of the Department of Defense available for military construction or family housing as the Secretary may designate, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: *Provided further*, That, of the amount, not to exceed **[\$226,301,000]** \$417,252,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of Defense determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: *Provided further*, That of the amount made available under this heading, \$82,000,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Defense-Wide" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes]. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 097-0500-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major construction	2,435	5,879	3,329
0002 Minor construction		196	92
0003 Design		522	533
0900 Total new obligations, unexpired accounts (object class 32.0)	2,435	6,597	3,954
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,321	5,723	3,524
1001 Discretionary unobligated balance brought fwd, Oct 1	4,321		
1010 Unobligated balance transfer to other accts [097-0803]	-10		
1011 Unobligated balance transfer from other acct [097-0803]	32		
1020 Adjustment of unobligated bal brought forward, Oct 1		313	
1020 Adjustment of unobligated bal brought forward, Oct 1		301	
1021 Recoveries of prior year unpaid obligations	122		
1070 Unobligated balance (total)	4,465	6,337	3,524
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,881	3,784	3,403
Appropriations, mandatory:			
1200 Appropriation	15		
1900 Budget authority (total)	3,896	3,784	3,403
1930 Total budgetary resources available	8,361	10,121	6,927
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-203		
1941 Unexpired unobligated balance, end of year	5,723	3,524	2,973
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,926	5,677	9,380
3001 Adjustments to unpaid obligations brought forward, Oct 1	-9		
3010 New obligations, unexpired accounts	2,435	6,597	3,954
3011 Obligations ("upward adjustments"), expired accounts	99		
3020 Outlays (gross)	-2,503	-2,894	-3,430
3040 Recoveries of prior year unpaid obligations, unexpired	-122		
3041 Recoveries of prior year unpaid obligations, expired	-149		
3050 Unpaid obligations, end of year	5,677	9,380	9,904
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,917	5,677	9,380
3200 Obligated balance, end of year	5,677	9,380	9,904
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,881	3,784	3,403
Outlays, gross:			
4010 Outlays from new discretionary authority	22	38	34
4011 Outlays from discretionary balances	2,481	2,851	3,391
4020 Outlays, gross (total)	2,503	2,889	3,425
Mandatory:			
4090 Budget authority, gross	15		

Outlays, gross:				
4101	Outlays from mandatory balances		5	5
4180	Budget authority, net (total)	3,896	3,784	3,403
4190	Outlays, net (total)	2,503	2,894	3,430

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,896	3,784	3,403
Outlays	2,503	2,894	3,430
Legislative proposal, subject to PAYGO:			
Budget Authority			407
Outlays			4
Total:			
Budget Authority	3,896	3,784	3,810
Outlays	2,503	2,894	3,434

MILITARY CONSTRUCTION, DEFENSE-WIDE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097-0500-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major Construction			217
0002 Minor Construction			190
0900 Total new obligations, unexpired accounts (object class 32.0)			407
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			407
1930 Total budgetary resources available			407
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			407
3020 Outlays (gross)			-4
3050 Unpaid obligations, end of year			403
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			403
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			407
Outlays, gross:			
4100 Outlays from new mandatory authority			4
4180 Budget authority, net (total)			407
4190 Outlays, net (total)			4

NORTH ATLANTIC TREATY ORGANIZATION SECURITY INVESTMENT PROGRAM

For the United States share of the cost of the North Atlantic Treaty Organization Security Investment Program for the acquisition and construction of military facilities and installations (including international military headquarters) and for related expenses for the collective defense of the North Atlantic Treaty Area as authorized by section 2806 of title 10, United States Code, and Military Construction Authorization Acts, **[\$481,832,000]** \$604,270,000, to remain available until expended. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 097-0804-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 NATO infrastructure	482	482	604
0900 Total new obligations, unexpired accounts (object class 32.0)	482	482	604
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	59	54	54
1021 Recoveries of prior year unpaid obligations	184		
1070 Unobligated balance (total)	243	54	54

NORTH ATLANTIC TREATY ORGANIZATION SECURITY INVESTMENT
PROGRAM—Continued

Program and Financing—Continued

Table with columns: Identification code 097-0804-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include Budget authority, Appropriations, discretionary, 1100 Appropriation, 1900 Budget authority (total), 1930 Total budgetary resources available, Memorandum (non-add) entries, 1941 Unexpired unobligated balance, end of year, Change in obligated balance, Unpaid obligations, 3000 Unpaid obligations, brought forward, Oct 1, 3010 New obligations, unexpired accounts, 3020 Outlays (gross), 3040 Recoveries of prior year unpaid obligations, unexpired, 3041 Recoveries of prior year unpaid obligations, expired, 3050 Unpaid obligations, end of year, Memorandum (non-add) entries, 3100 Obligated balance, start of year, 3200 Obligated balance, end of year, Budget authority and outlays, net, Discretionary, 4000 Budget authority, gross, 4010 Outlays, gross, 4011 Outlays from discretionary balances, 4020 Outlays, gross (total), 4180 Budget authority, net (total), 4190 Outlays, net (total).

MILITARY CONSTRUCTION, ARMY NATIONAL GUARD

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Army National Guard, and contributions therefor, as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, [\$272,930,000] \$358,909,000, to remain available until September 30, [2030] 2031: Provided, That, of the amount, not to exceed [\$80,080,000] \$71,909,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Director of the Army National Guard determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor [: Provided further, That of the amount made available under this heading, \$112,050,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Army National Guard" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes] . (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Table with columns: Identification code 021-2085-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity, 0001 Major construction, 0002 Minor construction, 0003 Design, 0900 Total new obligations, unexpired accounts (object class 32.0), Budgetary resources, Unobligated balance, 1000 Unobligated balance brought forward, Oct 1, 1001 Discretionary unobligated balance brought fwd, Oct 1, 1021 Recoveries of prior year unpaid obligations, 1070 Unobligated balance (total), Budget authority, Appropriations, discretionary, 1100 Appropriation, 1900 Budget authority (total), 1930 Total budgetary resources available, Memorandum (non-add) entries, 1941 Unexpired unobligated balance, end of year, Change in obligated balance, Unpaid obligations, 3000 Unpaid obligations, brought forward, Oct 1, 3010 New obligations, unexpired accounts, 3011 Obligations ("upward adjustments"), expired accounts, 3020 Outlays (gross), 3040 Recoveries of prior year unpaid obligations, unexpired.

Memorandum (non-add) entries: 1940 Unobligated balance expiring -22 1941 Unexpired unobligated balance, end of year 720 553 578

Change in obligated balance: Unpaid obligations: 3000 Unpaid obligations, brought forward, Oct 1 796 784 751 3010 New obligations, unexpired accounts 754 456 334 3011 Obligations ("upward adjustments"), expired accounts 25 3020 Outlays (gross) -581 -489 -434 3040 Recoveries of prior year unpaid obligations, unexpired -188 3041 Recoveries of prior year unpaid obligations, expired -22 3050 Unpaid obligations, end of year 784 751 651

Budget authority and outlays, net: Discretionary: 4000 Budget authority, gross 419 289 359 4010 Outlays, gross: 4010 Outlays from new discretionary authority 6 7 4011 Outlays from discretionary balances 581 483 427 4020 Outlays, gross (total) 581 489 434 4180 Budget authority, net (total) 419 289 359 4190 Outlays, net (total) 581 489 434

MILITARY CONSTRUCTION, AIR NATIONAL GUARD

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Air National Guard, and contributions therefor, as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, [\$292,546,000] \$525,221,000, to remain available until September 30, [2030] 2031: Provided, That, of the amount, not to exceed [\$73,646,000] \$247,221,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Director of the Air National Guard determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor [: Provided further, That of the amount made available under this heading, \$95,900,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Air National Guard" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes] . (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Table with columns: Identification code 057-3830-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity, 0001 Major construction, 0002 Minor construction, 0003 Design, 0900 Total new obligations, unexpired accounts (object class 32.0)

Budgetary resources: Unobligated balance: 1000 Unobligated balance brought forward, Oct 1 657 689 522 1001 Discretionary unobligated balance brought fwd, Oct 1 657 1021 Recoveries of prior year unpaid obligations 2 1070 Unobligated balance (total) 659 689 522 Budget authority: Appropriations, discretionary: 1100 Appropriation 290 304 525 1900 Budget authority (total) 290 304 525 1930 Total budgetary resources available 949 993 1,047 Memorandum (non-add) entries: 1941 Unexpired unobligated balance, end of year 689 522 589

Change in obligated balance: Unpaid obligations: 3000 Unpaid obligations, brought forward, Oct 1 351 343 435 3010 New obligations, unexpired accounts 260 471 458 3011 Obligations ("upward adjustments"), expired accounts 12 3020 Outlays (gross) -265 -379 -397 3040 Recoveries of prior year unpaid obligations, unexpired -2 3041 Recoveries of prior year unpaid obligations, expired

3041	Recoveries of prior year unpaid obligations, expired	-13		
3050	Unpaid obligations, end of year	343	435	496
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	351	343	435
3200	Obligated balance, end of year	343	435	496
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	290	304	525
Outlays, gross:				
4010	Outlays from new discretionary authority		6	10
4011	Outlays from discretionary balances	265	373	387
4020	Outlays, gross (total)	265	379	397
4180	Budget authority, net (total)	290	304	525
4190	Outlays, net (total)	265	379	397

MILITARY CONSTRUCTION, ARMY RESERVE

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Army Reserve as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, **[\$92,239,000]** \$209,913,000, to remain available until September 30, **[2030]** 2031: *Provided*, That, of the amount, not to exceed **[\$6,013,000]** \$10,413,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Chief of the Army Reserve determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: *Provided further*, That of the amount made available under this heading, \$50,000,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Army Reserve" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes]. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 021-2086-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Major construction	129	259	147
0002	Minor construction		7	16
0003	Design	16	26	9
0900	Total new obligations, unexpired accounts (object class 32.0)	145	292	172
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	287	436	251
1001	Discretionary unobligated balance brought fwd, Oct 1	287		
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	295	107	210
1900	Budget authority (total)	295	107	210
1930	Total budgetary resources available	582	543	461
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	436	251	289
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	272	264	326
3010	New obligations, unexpired accounts	145	292	172
3020	Outlays (gross)	-153	-230	-240
3050	Unpaid obligations, end of year	264	326	258
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	272	264	326
3200	Obligated balance, end of year	264	326	258
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	295	107	210
Outlays, gross:				
4010	Outlays from new discretionary authority	1	3	6
4011	Outlays from discretionary balances	152	227	234
4020	Outlays, gross (total)	153	230	240
4180	Budget authority, net (total)	295	107	210

4190	Outlays, net (total)	153	230	240
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MILITARY CONSTRUCTION, NAVY RESERVE

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the reserve components of the Navy and Marine Corps as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, **[\$52,255,000]** \$132,272,000, to remain available until September 30, **[2030]** 2031: *Provided*, That, of the amount, not to exceed **[\$2,255,000]** \$25,880,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Navy determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: *Provided further*, That of the amount made available under this heading, \$50,000,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Navy Reserve" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes]. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 017-1235-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Major construction	26	78	92
0002	Minor construction	1	2	2
0003	Design	3	162	20
0900	Total new obligations, unexpired accounts (object class 32.0)	30	242	114
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	195	193	22
1001	Discretionary unobligated balance brought fwd, Oct 1	195		
1020	Adjustment of unobligated bal brought forward, Oct 1		19	
1070	Unobligated balance (total)	195	212	22
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	30	52	132
1930	Total budgetary resources available	225	264	154
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-2		
1941	Unexpired unobligated balance, end of year	193	22	40
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	108	82	244
3001	Adjustments to unpaid obligations brought forward, Oct 1 ...	-1		
3010	New obligations, unexpired accounts	30	242	114
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-52	-80	-96
3041	Recoveries of prior year unpaid obligations, expired	-4		
3050	Unpaid obligations, end of year	82	244	262
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	107	82	244
3200	Obligated balance, end of year	82	244	262
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	30	52	132
Outlays, gross:				
4010	Outlays from new discretionary authority		2	4
4011	Outlays from discretionary balances	52	78	92
4020	Outlays, gross (total)	52	80	96
4180	Budget authority, net (total)	30	52	132
4190	Outlays, net (total)	52	80	96

MILITARY CONSTRUCTION, AIR FORCE RESERVE

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Air Force Reserve as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, **[\$116,468,000]** \$22,172,000, to remain available until September 30, **[2030]** 2031:

MILITARY CONSTRUCTION, AIR FORCE RESERVE—Continued

Provided, That, of the amount, not to exceed **[\$7,170,000]** \$1,347,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Chief of the Air Force Reserve determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: *Provided further*, That of the amount made available under this heading, \$56,010,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Air Force Reserve" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 057-3730-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major construction	272	86	46
0002 Minor construction		12	1
0003 Design		22	3
0900 Total new obligations, unexpired accounts (object class 32.0)	272	120	50
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	388	188	184
1001 Discretionary unobligated balance brought fwd, Oct 1	388		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	75	116	22
1900 Budget authority (total)	75	116	22
1930 Total budgetary resources available	463	304	206
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	188	184	156
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	173	343	329
3010 New obligations, unexpired accounts	272	120	50
3011 Obligations ("upward adjustments"), expired accounts	7		
3020 Outlays (gross)	-109	-134	-153
3050 Unpaid obligations, end of year	343	329	226
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	173	343	329
3200 Obligated balance, end of year	343	329	226
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	75	116	22
Outlays, gross:			
4010 Outlays from new discretionary authority		1	
4011 Outlays from discretionary balances	109	133	153
4020 Outlays, gross (total)	109	134	153
4180 Budget authority, net (total)	75	116	22
4190 Outlays, net (total)	109	134	153

NATICK LAND CONVEYANCE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 021-5756-0-2-051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		1	
2000 Total: Balances and receipts		1	
Appropriations:			
Current law:			
2103 Natick Land Conveyance		-1	
2132 Natick Land Conveyance	1		
2199 Total current law appropriations	1	-1	
2999 Total appropriations	1	-1	
5099 Balance, end of year	1		

Program and Financing (in millions of dollars)

Identification code 021-5756-0-2-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Natick Supporting Activities		3	3
0900 Total new obligations, unexpired accounts (object class 32.0)		3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	9	7
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)		1	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1		
1260 Appropriations, mandatory (total)	-1	1	
1900 Budget authority (total)	-1	1	
1930 Total budgetary resources available	9	10	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9	7	4
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		3	3
3020 Outlays (gross)		-3	-2
3050 Unpaid obligations, end of year			1
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	-1	1	
Outlays, gross:			
4101 Outlays from mandatory balances		3	2
4180 Budget authority, net (total)	-1	1	
4190 Outlays, net (total)		3	2

The Natick Land Conveyance Fund receives cash payments provided as consideration for the conveyance of 98 acres at the Natick Soldier Systems Center (NSSC) and subsequently uses the deposited funds at NSSC per section 2844 of the 2018 NDAA, as amended by section 2104 of the 2024 NDAA.

DEPARTMENT OF DEFENSE BASE CLOSURE ACCOUNT

For deposit into the Department of Defense Base Closure Account, established by section 2906(a) of the Defense Base Closure and Realignment Act of 1990 (10 U.S.C. 2687 note), **[\$465,161,000]** \$372,317,000, to remain available until expended. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 097-0516-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 DOW BRAC	650	465	372
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	592	688	688
1001 Discretionary unobligated balance brought fwd, Oct 1	592	687	
1021 Recoveries of prior year unpaid obligations	214		
1070 Unobligated balance (total)	806	688	688
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	489	465	372
Spending authority from offsetting collections, discretionary:			
1700 Collected	43		
1900 Budget authority (total)	532	465	372
1930 Total budgetary resources available	1,338	1,153	1,060
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	688	688	688
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,095	1,023	898

3010	New obligations, unexpired accounts	650	465	372
3020	Outlays (gross)	-508	-590	-601
3040	Recoveries of prior year unpaid obligations, unexpired	-214		
3050	Unpaid obligations, end of year	1,023	898	669
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,095	1,023	898
3200	Obligated balance, end of year	1,023	898	669

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	532	465	372
Outlays, gross:				
4010	Outlays from new discretionary authority	158	185	148
4011	Outlays from discretionary balances	350	405	453
4020	Outlays, gross (total)	508	590	601
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-43		
4040	Offsets against gross budget authority and outlays (total)	-43		
4180	Budget authority, net (total)	489	465	372
4190	Outlays, net (total)	465	590	601

Object Classification (in millions of dollars)

Identification code 097-0516-0-1-051	2025 actual	2026 est.	2027 est.	
11.1	Direct obligations: Personnel compensation: Full-time permanent	9	8	8
11.9	Total personnel compensation	9	8	8
12.1	Civilian personnel benefits	3	3	3
21.0	Travel and transportation of persons		1	1
23.3	Communications, utilities, and miscellaneous charges	1		
25.1	Advisory and assistance services	8	2	
25.2	Other services from non-Federal sources	5	4	4
25.3	Other goods and services from Federal sources	54	28	31
25.3	Other goods and services from Federal sources	3	3	
25.4	Operation and maintenance of facilities	309	210	171
31.0	Equipment	1	1	1
32.0	Land and structures	257	205	153
99.9	Total new obligations, unexpired accounts	650	465	372

Employment Summary

Identification code 097-0516-0-1-051	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	58	53	53

DEPARTMENT OF DEFENSE BASE CLOSURE ACCOUNT 1990

Program and Financing (in millions of dollars)

Identification code 097-0510-0-1-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0004	Base Closure (IV)		3	
0900	Total new obligations, unexpired accounts (object class 25.1)		3	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	32	41	41
1021	Recoveries of prior year unpaid obligations	6		
1070	Unobligated balance (total)	38	41	41
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected		3	
1701	Change in uncollected payments, Federal sources	3		
1750	Spending auth from offsetting collections, disc (total)	3	3	
1900	Budget authority (total)	3	3	
1930	Total budgetary resources available	41	44	41
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	41	41	41
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	39	32	16
3010	New obligations, unexpired accounts		3	
3020	Outlays (gross)	-1	-19	-14

3040	Recoveries of prior year unpaid obligations, unexpired	-6		
3050	Unpaid obligations, end of year	32	16	2
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1		-3	-3
3070	Change in uncollected pymts, Fed sources, unexpired	-3		
3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	39	29	13
3200	Obligated balance, end of year	29	13	-1

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	3	3	
Outlays, gross:				
4010	Outlays from new discretionary authority		3	
4011	Outlays from discretionary balances	1	16	14
4020	Outlays, gross (total)	1	19	14
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources		-3	
4040	Offsets against gross budget authority and outlays (total)		-3	
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-3		
4060	Additional offsets against budget authority only (total)	-3		
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	1	16	14
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1	16	14

DEPARTMENT OF DEFENSE BASE CLOSURE ACCOUNT 2005

Program and Financing (in millions of dollars)

Identification code 097-0512-0-1-051	2025 actual	2026 est.	2027 est.	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	454	459	459
1021	Recoveries of prior year unpaid obligations	5		
1070	Unobligated balance (total)	459	459	459
1930	Total budgetary resources available	459	459	459
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	459	459	459
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	126	121	46
3020	Outlays (gross)		-75	-46
3040	Recoveries of prior year unpaid obligations, unexpired	-5		
3050	Unpaid obligations, end of year	121	46	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	126	121	46
3200	Obligated balance, end of year	121	46	

Budget authority and outlays, net:

Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances		75	46
4180	Budget authority, net (total)			
4190	Outlays, net (total)		75	46

FOREIGN CURRENCY FLUCTUATIONS, CONSTRUCTION

Program and Financing (in millions of dollars)

Identification code 097-0803-0-1-051	2025 actual	2026 est.	2027 est.	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	133	133	133
1010	Unobligated balance transfer to other accts [021-0720]	-11		
1010	Unobligated balance transfer to other accts [097-0500]	-32		
1010	Unobligated balance transfer to other accts [021-2050]	-10		
1010	Unobligated balance transfer to other accts [057-0745]	-10		

FOREIGN CURRENCY FLUCTUATIONS, CONSTRUCTION—Continued
Program and Financing—Continued

Identification code 097-0803-0-1-051	2025 actual	2026 est.	2027 est.
1010 Unobligated balance transfer to other accts [057-0740]	-1		
1010 Unobligated balance transfer to other accts [057-3300]	-2		
1010 Unobligated balance transfer to other accts [021-0725]	-6		
1011 Unobligated balance transfer from other acct [097-0500]	10		
1011 Unobligated balance transfer from other acct [021-0720]	2		
1011 Unobligated balance transfer from other acct [021-2050]	11		
1011 Unobligated balance transfer from other acct [057-3300]	2		
1012 Unobligated balance transfers between expired and unexpired accounts	47		
1070 Unobligated balance (total)	133	133	133
1930 Total budgetary resources available	133	133	133
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	133	133	133
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

FAMILY HOUSING

The Family Housing Program funds construction, improvements, operations, maintenance, utilities, privatization, and leasing of all military family housing. The Program supports quality of life enhancements and initiatives to reduce operating costs by upgrading or replacing facilities.

The Family Housing Improvement Fund (FHIF) and the Military Unaccompanied Housing Improvement Fund (MUHIF) finance the use of authorities authorized in the National Defense Authorization Act for Fiscal Year 1996 (Public Law 104-106) to support of the Military Housing Privatization Initiative (MHPI). Funds which are required to support the MHPI are transferred from the military departments' family housing construction accounts into the FHIF and from the military departments' construction accounts into the MUHIF.

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

Federal Funds

FAMILY HOUSING CONSTRUCTION, ARMY

For expenses of family housing for the Army for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, **[\$228,558,000] \$240,495,000**, to remain available until September 30, **[2030] 2031**. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 021-0720-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 New Construction	58	283	58
0003 Construction Improvements	55	50	110
0004 Design	18	57	28
0900 Total new obligations, unexpired accounts (object class 32.0)	131	390	196
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	351	402	241
1001 Discretionary unobligated balance brought fwd, Oct 1	351		
1010 Unobligated balance transfer to other accts [097-0803]	-2		
1010 Unobligated balance transfer to other accts [097-0834]	-150		
1011 Unobligated balance transfer from other acct [097-0803]	11		
1011 Unobligated balance transfer from other acct [097-0834]	50		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	261	402	241
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	277	229	240
1900 Budget authority (total)	277	229	240
1930 Total budgetary resources available	538	631	481

Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
1941 Unexpired unobligated balance, end of year	402	241	285

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	775	674	826
3010 New obligations, unexpired accounts	131	390	196
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-228	-238	-259
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	674	826	763
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	775	674	826
3200 Obligated balance, end of year	674	826	763

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	277	229	240
Outlays, gross:			
4010 Outlays from new discretionary authority		5	5
4011 Outlays from discretionary balances	228	233	254
4020 Outlays, gross (total)	228	238	259
4180 Budget authority, net (total)	277	229	240
4190 Outlays, net (total)	228	238	259

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	277	229	240
Outlays	228	238	259
Legislative proposal, subject to PAYGO:			
Budget Authority			345
Outlays			7
Total:			
Budget Authority	277	229	585
Outlays	228	238	266

FAMILY HOUSING CONSTRUCTION, ARMY
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021-0720-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 New construction			206
0003 Construction improvements			88
0004 Planning and design			51
0900 Total new obligations, unexpired accounts (object class 32.0)			345
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			345
1930 Total budgetary resources available			345
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			345
3020 Outlays (gross)			-7
3050 Unpaid obligations, end of year			338
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			338
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			345
Outlays, gross:			
4100 Outlays from new mandatory authority			7
4180 Budget authority, net (total)			345
4190 Outlays, net (total)			7

FAMILY HOUSING OPERATION AND MAINTENANCE, ARMY

For expenses of family housing for the Army for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, **[\$388,418,000] \$468,407,000.** (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 021-0725-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Utilities	60	44	49
0006 Operation	95	71	71
0007 Leasing	121	116	133
0008 Maintenance	156	111	173
0012 Housing Privatization Support	48	46	42
0799 Total direct obligations	480	388	468
0801 Reimbursable program activity	4	10	10
0900 Total new obligations, unexpired accounts	484	398	478
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [097-0803]	6		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	486	388	468
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	10	10
1701 Change in uncollected payments, Federal sources	2		
1750 Spending auth from offsetting collections, disc (total)	4	10	10
1900 Budget authority (total)	490	398	478
1930 Total budgetary resources available	496	398	478
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-12		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	309	337	342
3010 New obligations, unexpired accounts	484	398	478
3011 Obligations ("upward adjustments"), expired accounts	13		
3020 Outlays (gross)	-437	-393	-482
3041 Recoveries of prior year unpaid obligations, expired	-32		
3050 Unpaid obligations, end of year	337	342	338
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired	-2		
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	306	332	337
3200 Obligated balance, end of year	332	337	333
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	490	398	478
Outlays, gross:			
4010 Outlays from new discretionary authority	268	227	272
4011 Outlays from discretionary balances	169	166	210
4020 Outlays, gross (total)	437	393	482
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-10	-10
4033 Non-Federal sources	-8		
4040 Offsets against gross budget authority and outlays (total)	-8	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2		
4052 Offsetting collections credited to expired accounts	6		
4060 Additional offsets against budget authority only (total)	4		
4070 Budget authority, net (discretionary)	486	388	468
4080 Outlays, net (discretionary)	429	383	472
4180 Budget authority, net (total)	486	388	468
4190 Outlays, net (total)	429	383	472

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	486	388	468
Outlays	429	383	472
Legislative proposal, subject to PAYGO:			
Budget Authority			516
Outlays			289
Total:			
Budget Authority	486	388	984
Outlays	429	383	761

Object Classification (in millions of dollars)

Identification code 021-0725-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	37	25	27
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	2	1	1
11.9 Total personnel compensation	41	28	30
12.1 Civilian personnel benefits	16	11	12
21.0 Travel and transportation of persons	2	2	1
22.0 Transportation of things	4	3	3
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others	116	91	91
23.3 Communications, utilities, and miscellaneous charges	47	37	37
25.1 Advisory and assistance services	5	5	3
25.2 Other services from non-Federal sources	28	21	21
25.3 Other goods and services from Federal sources	13	15	17
25.3 Other goods and services from Federal sources	6	1	
25.4 Operation and maintenance of facilities	188	165	244
25.7 Operation and maintenance of equipment	9	7	7
26.0 Supplies and materials	4		
31.0 Equipment	1	1	1
99.0 Direct obligations	481	388	468
99.0 Reimbursable obligations	3	10	10
99.9 Total new obligations, unexpired accounts	484	398	478

Employment Summary

Identification code 021-0725-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	496	360	382

FAMILY HOUSING OPERATION AND MAINTENANCE, ARMY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021-0725-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0008 Maintenance			516
0799 Total direct obligations			516
0900 Total new obligations, unexpired accounts (object class 25.4)			516
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			516
1930 Total budgetary resources available			516
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			516
3020 Outlays (gross)			-289
3050 Unpaid obligations, end of year			227
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			227
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			516
Outlays, gross:			
4100 Outlays from new mandatory authority			289
4180 Budget authority, net (total)			516

FAMILY HOUSING OPERATION AND MAINTENANCE, ARMY—Continued
Program and Financing—Continued

Identification code 021-0725-4-1-051	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)			289

FAMILY HOUSING CONSTRUCTION, NAVY AND MARINE CORPS

For expenses of family housing for the Navy and Marine Corps for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, **[\$177,597,000]** \$361,870,000, to remain available until September 30, **[2030]** 2031. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 017-0730-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 New Construction	186	17	249
0003 Construction Improvements	47	37	98
0004 Design	1	37	15
0900 Total new obligations, unexpired accounts (object class 32.0)	234	91	362
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	103	155	242
1001 Discretionary unobligated balance brought fwd, Oct 1	103		
1011 Unobligated balance transfer from other acct [097-0834]	19		
1070 Unobligated balance (total)	122	155	242
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	273	178	362
1930 Total budgetary resources available	395	333	604
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	155	242	242

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	563	640	473
3010 New obligations, unexpired accounts	234	91	362
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-158	-258	-234
3050 Unpaid obligations, end of year	640	473	601
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	563	640	473
3200 Obligated balance, end of year	640	473	601

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	273	178	362
Outlays, gross:			
4010 Outlays from new discretionary authority	1	4	7
4011 Outlays from discretionary balances	157	254	227
4020 Outlays, gross (total)	158	258	234
4180 Budget authority, net (total)	273	178	362
4190 Outlays, net (total)	158	258	234

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	273	178	362
Outlays	158	258	234
Legislative proposal, subject to PAYGO:			
Budget Authority			456
Outlays			9
Total:			
Budget Authority	273	178	818
Outlays	158	258	243

FAMILY HOUSING CONSTRUCTION, NAVY AND MARINE CORPS
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017-0730-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Construction improvements			414
0004 Planning and design			42
0900 Total new obligations, unexpired accounts (object class 32.0)			456
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			456
1930 Total budgetary resources available			456

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			456
3020 Outlays (gross)			-9
3050 Unpaid obligations, end of year			447
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			447

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			456
Outlays, gross:			
4100 Outlays from new mandatory authority			9
4180 Budget authority, net (total)			456
4190 Outlays, net (total)			9

FAMILY HOUSING OPERATION AND MAINTENANCE, NAVY AND MARINE CORPS

For expenses of family housing for the Navy and Marine Corps for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, **[\$384,108,000]** \$385,609,000. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 017-0735-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Utilities	43	45	53
0006 Operation	96	97	87
0007 Leasing	71	68	66
0008 Maintenance	132	112	119
0012 Housing Privatization Support	52	62	61
0799 Total direct obligations	394	384	386
0801 Reimbursable program activity	5	21	21
0900 Total new obligations, unexpired accounts	399	405	407
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		94	94
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	489	384	386
Spending authority from offsetting collections, discretionary:			
1700 Collected	5	21	21
1900 Budget authority (total)	494	405	407
1930 Total budgetary resources available	494	499	501
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	94	94	94

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	250	261	154
3010 New obligations, unexpired accounts	399	405	407
3011 Obligations ("upward adjustments"), expired accounts	38		
3020 Outlays (gross)	-366	-512	-362
3041 Recoveries of prior year unpaid obligations, expired	-60		

3050	Unpaid obligations, end of year	261	154	199
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-2	-2
3071	Change in uncollected pymts, Fed sources, expired	3		
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	245	259	152
3200	Obligated balance, end of year	259	152	197

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	494	405	407
	Outlays, gross:			
4010	Outlays from new discretionary authority	234	255	256
4011	Outlays from discretionary balances	132	257	106
4020	Outlays, gross (total)	366	512	362
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4	-21	-21
4033	Non-Federal sources	-6		
4040	Offsets against gross budget authority and outlays (total)	-10	-21	-21
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	5		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	489	384	386
4080	Outlays, net (discretionary)	356	491	341
4180	Budget authority, net (total)	489	384	386
4190	Outlays, net (total)	356	491	341

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	489	384	386
Outlays	356	491	341
Legislative proposal, subject to PAYGO:			
Budget Authority			269
Outlays			164
Total:			
Budget Authority	489	384	655
Outlays	356	491	505

Object Classification (in millions of dollars)

Identification code 017-0735-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	62	60	62
11.5 Other personnel compensation	3	2	3
11.9 Total personnel compensation	65	62	65
12.1 Civilian personnel benefits	26	23	24
21.0 Travel and transportation of persons	1		
22.0 Transportation of things	1		
23.2 Rental payments to others	45	1	3
23.3 Communications, utilities, and miscellaneous charges	17	8	8
25.1 Advisory and assistance services	8	9	7
25.2 Other services from non-Federal sources	3	3	3
25.3 Other goods and services from Federal sources	48	120	121
25.3 Other goods and services from Federal sources	3	3	
25.4 Operation and maintenance of facilities	151	148	148
25.7 Operation and maintenance of equipment	10	2	2
26.0 Supplies and materials	4		
31.0 Equipment	7	5	5
32.0 Land and structures	5		
99.0 Direct obligations	394	384	386
99.0 Reimbursable obligations	5	21	21
99.9 Total new obligations, unexpired accounts	399	405	407

Employment Summary

Identification code 017-0735-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	784	762	774

FAMILY HOUSING OPERATION AND MAINTENANCE, NAVY AND MARINE CORPS
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017-0735-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0008 Maintenance			269
0799 Total direct obligations			269
0900 Total new obligations, unexpired accounts (object class 25.4)			269

Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			269
1930 Total budgetary resources available			269

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			269
3020 Outlays (gross)			-164
3050 Unpaid obligations, end of year			105
	Memorandum (non-add) entries:		
3200 Obligated balance, end of year			105

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			269
	Outlays, gross:		
4100 Outlays from new mandatory authority			164
4180 Budget authority, net (total)			269
4190 Outlays, net (total)			164

FAMILY HOUSING CONSTRUCTION, AIR FORCE

For expenses of family housing for the Air Force for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, **[\$274,230,000]** \$243,022,000, to remain available until September 30, **[2030]** 2031. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 057-0740-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 New Construction	77		16
0003 Construction Improvements		343	143
0004 Design		31	16
0900 Total new obligations, unexpired accounts (object class 32.0)	77	374	175

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	659	664	564
1001 Discretionary unobligated balance brought fwd, Oct 1	659		
1010 Unobligated balance transfer to other accts [097-0834]	-115		
1011 Unobligated balance transfer from other acct [097-0803]	1		
1021 Recoveries of prior year unpaid obligations	5		
1033 Recoveries of prior year paid obligations	5		
1070 Unobligated balance (total)	555	664	564
	Budget authority:		
	Appropriations, discretionary:		
1100 Appropriation	222	274	243
1900 Budget authority (total)	222	274	243
1930 Total budgetary resources available	777	938	807
	Memorandum (non-add) entries:		
1940 Unobligated balance expiring	-36		
1941 Unexpired unobligated balance, end of year	664	564	632

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	203	181	361
3010 New obligations, unexpired accounts	77	374	175
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-96	-194	-215
3040 Recoveries of prior year unpaid obligations, unexpired	-5		

FAMILY HOUSING CONSTRUCTION, AIR FORCE—Continued
Program and Financing—Continued

Identification code 057-0740-0-1-051	2025 actual	2026 est.	2027 est.
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	181	361	321
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	203	181	361
3200 Obligated balance, end of year	181	361	321
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	222	274	243
Outlays, gross:			
4010 Outlays from new discretionary authority		5	5
4011 Outlays from discretionary balances	96	189	210
4020 Outlays, gross (total)	96	194	215
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-12		
4040 Offsets against gross budget authority and outlays (total)	-12		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	7		
4053 Recoveries of prior year paid obligations, unexpired accounts	5		
4060 Additional offsets against budget authority only (total)	12		
4070 Budget authority, net (discretionary)	222	274	243
4080 Outlays, net (discretionary)	84	194	215
4180 Budget authority, net (total)	222	274	243
4190 Outlays, net (total)	84	194	215

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	222	274	243
Outlays	84	194	215
Legislative proposal, subject to PAYGO:			
Budget Authority			236
Outlays			5
Total:			
Budget Authority	222	274	479
Outlays	84	194	220

FAMILY HOUSING CONSTRUCTION, AIR FORCE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057-0740-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Construction improvements			136
0004 Design			100
0900 Total new obligations, unexpired accounts (object class 32.0)			236
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			236
1930 Total budgetary resources available			236
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			236
3020 Outlays (gross)			-5
3050 Unpaid obligations, end of year			231
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			231
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			236
Outlays, gross:			
4100 Outlays from new mandatory authority			5
4180 Budget authority, net (total)			236

4190 Outlays, net (total) 5

FAMILY HOUSING OPERATION AND MAINTENANCE, AIR FORCE

For expenses of family housing for the Air Force for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, **[\$369,765,000]** \$366,756,000. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 057-0745-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Utilities	50	73	51
0006 Operation	115	105	109
0007 Leasing	6	5	6
0008 Maintenance	122	142	160
0012 Housing Privatization Support	38	44	41
0799 Total direct obligations	331	369	367
0801 Reimbursable program activity	1	3	2
0900 Total new obligations, unexpired accounts	332	372	369
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	
1011 Unobligated balance transfer from other acct [097-0803]	10		
1070 Unobligated balance (total)	10	1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	336	370	367
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	1	3
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	2	1	3
1900 Budget authority (total)	338	371	370
1930 Total budgetary resources available	348	372	370
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-15		
1941 Unexpired unobligated balance, end of year	1		1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	290	285	339
3010 New obligations, unexpired accounts	332	372	369
3011 Obligations ("upward adjustments"), expired accounts	23		
3020 Outlays (gross)	-320	-318	-358
3041 Recoveries of prior year unpaid obligations, expired	-40		
3050 Unpaid obligations, end of year	285	339	350
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3071 Change in uncollected pymts, Fed sources, expired	1		
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	288	283	337
3200 Obligated balance, end of year	283	337	348
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	338	371	370
Outlays, gross:			
4010 Outlays from new discretionary authority	168	186	187
4011 Outlays from discretionary balances	152	132	171
4020 Outlays, gross (total)	320	318	358
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-1	-3
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-2	-1	-3
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4052 Offsetting collections credited to expired accounts	1		
4070 Budget authority, net (discretionary)	336	370	367
4080 Outlays, net (discretionary)	318	317	355

4180	Budget authority, net (total)	336	370	367
4190	Outlays, net (total)	318	317	355

4180	Budget authority, net (total)			455
4190	Outlays, net (total)			228

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	336	370	367
Outlays	318	317	355
Legislative proposal, subject to PAYGO:			
Budget Authority			455
Outlays			228
Total:			
Budget Authority	336	370	822
Outlays	318	317	583

Object Classification (in millions of dollars)

Identification code 057-0745-0-1-051	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	65	60	68
11.9 Total personnel compensation	65	60	68
12.1 Civilian personnel benefits	18	18	20
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	2	2	2
23.2 Rental payments to others	6	5	6
23.3 Communications, utilities, and miscellaneous charges	49	66	50
25.1 Advisory and assistance services	28	34	22
25.2 Other services from non-Federal sources	1	1	3
25.3 Other goods and services from Federal sources	5	5	4
25.3 Other goods and services from Federal sources	1	1	
25.4 Operation and maintenance of facilities	103	119	134
25.7 Operation and maintenance of equipment	2	2	4
26.0 Supplies and materials	7	7	8
31.0 Equipment	13	12	12
32.0 Land and structures	30	35	33
99.0 Direct obligations	331	368	367
99.0 Reimbursable obligations	1	4	2
99.9 Total new obligations, unexpired accounts	332	372	369

Employment Summary

Identification code 057-0745-0-1-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	921	921	915

FAMILY HOUSING OPERATION AND MAINTENANCE, AIR FORCE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057-0745-4-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0008 Maintenance			455
0799 Total direct obligations			455
0900 Total new obligations, unexpired accounts (object class 25.4)			455
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			455
1930 Total budgetary resources available			455

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			455
3020 Outlays (gross)			-228
3050 Unpaid obligations, end of year			227
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			227

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			455
4100 Outlays, gross:			
4100 Outlays from new mandatory authority			228

FAMILY HOUSING OPERATION AND MAINTENANCE, DEFENSE-WIDE

For expenses of family housing for the activities and agencies of the Department of Defense (other than the military departments) for operation and maintenance, leasing, and minor construction, as authorized by law, **[\$53,374,000]** \$63,064,000. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 097-0765-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Utilities	4	4	5
0006 Operation	1	1	1
0007 Leasing	46	48	57
0900 Total new obligations, unexpired accounts	51	53	63

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	52	53	63
1900 Budget authority (total)	52	53	63
1930 Total budgetary resources available	52	53	63
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	12	17
3010 New obligations, unexpired accounts	51	53	63
3020 Outlays (gross)	-51	-48	-59
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	12	17	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	12	17
3200 Obligated balance, end of year	12	17	21

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	52	53	63
Outlays, gross:			
4010 Outlays from new discretionary authority	42	41	49
4011 Outlays from discretionary balances	9	7	10
4020 Outlays, gross (total)	51	48	59
4180 Budget authority, net (total)	52	53	63
4190 Outlays, net (total)	51	48	59

Object Classification (in millions of dollars)

Identification code 097-0765-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
22.0 Transportation of things			1
23.2 Rental payments to others	45	48	57
23.3 Communications, utilities, and miscellaneous charges	4	5	4
25.3 Other goods and services from Federal sources	2		1
99.9 Total new obligations, unexpired accounts	51	53	63

HOMEOWNERS ASSISTANCE FUND

Program and Financing (in millions of dollars)

Identification code 097-4090-0-3-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to homeowners (private sale and foreclosure assistan	1		
0900 Total new obligations, unexpired accounts (object class 32.0)	1		

HOMEOWNERS ASSISTANCE FUND—Continued
Program and Financing—Continued

Identification code 097-4090-0-3-051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	46	45	45
1930 Total budgetary resources available	46	45	45
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	45	45	45
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3010 New obligations, unexpired accounts	1		
3020 Outlays (gross)	-1	-1	
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	1	1	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1	1	
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	19	19	19
5092 Unexpired unavailable balance, EOY: Offsetting collections	19	19	19

The Homeowners Assistance Fund finances a program which provides assistance to eligible wounded, injured, or ill service member, or surviving spouse homeowners by mitigating losses incident to the disposal of a primary residence.

DEPARTMENT OF DEFENSE FAMILY HOUSING IMPROVEMENT FUND

For the Department of Defense Family Housing Improvement Fund, **[\$8,315,000]** \$8,412,000, to remain available until expended, for family housing initiatives undertaken pursuant to section 2883 of title 10, United States Code, providing alternative means of acquiring and improving military family housing and supporting facilities. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 097-0834-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0011 Equity investments	100		
0012 DIFFERENTIAL LEASE PAYMENTS	2		
0091 Direct program activities, subtotal	102		
Credit program obligations:			
0705 Reestimates of direct loan subsidy	34		
0706 Interest on reestimates of direct loan subsidy	17		
0709 Administrative expenses	6	8	8
0791 Direct program activities, subtotal	57	8	8
0900 Total new obligations, unexpired accounts	159	8	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	31	146	146
1001 Discretionary unobligated balance brought fwd, Oct 1	15	146	
1010 Unobligated balance transfer to other accts [021-0720]	-50		
1010 Unobligated balance transfer to other accts [017-0730]	-19		
1011 Unobligated balance transfer from other acct [021-0720]	150		
1011 Unobligated balance transfer from other acct [057-0740]	115		
1020 Adjustment of unobligated bal brought forward, Oct 1	19		
1070 Unobligated balance (total)	246	146	146
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	8	8	8
Appropriations, mandatory:			
1200 Appropriation	51		

1900 Budget authority (total)	59	8	8
1930 Total budgetary resources available	305	154	154
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	146	146	146
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	9	
3010 New obligations, unexpired accounts	159	8	8
3020 Outlays (gross)	-160	-17	-8
3050 Unpaid obligations, end of year	9		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	9	
3200 Obligated balance, end of year	9		
Budget authority and outlays, net:			
Discretionary:			
Budget authority, gross:			
4000 Budget authority, gross	8	8	8
Outlays, gross:			
4010 Outlays from new discretionary authority	5	5	5
4011 Outlays from discretionary balances	104	1	2
4020 Outlays, gross (total)	109	6	7
Mandatory:			
Budget authority, gross:			
4090 Budget authority, gross	51		
Outlays, gross:			
4100 Outlays from new mandatory authority	51		
4101 Outlays from mandatory balances		11	1
4110 Outlays, gross (total)	51	11	1
4180 Budget authority, net (total)	59	8	8
4190 Outlays, net (total)	160	17	8
Memorandum (non-add) entries:			
5010 Total investments, SOY: non-Fed securities: Market value	9,412	9,994	
5011 Total investments, EOY: non-Fed securities: Market value	9,994		
5090 Unexpired unavailable balance, SOY: Offsetting collections	3	3	3
5092 Unexpired unavailable balance, EOY: Offsetting collections	3	3	3

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

Identification code 097-0834-0-1-051	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135001 Family Housing Improvement Fund Direct Loans	20	-65	
Guaranteed loan reestimates:			
235001 Family Housing Improvement Fund Guaranteed Loans	-4	-4	
Administrative expense data:			
3510 Budget authority	1	8	8
3590 Outlays from new authority	1	8	8

Object Classification (in millions of dollars)

Identification code 097-0834-0-1-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	6	8	8
33.0 Investments and loans	102		
41.0 Grants, subsidies, and contributions	51		
99.9 Total new obligations, unexpired accounts	159	8	8

FAMILY HOUSING IMPROVEMENT DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097-4166-0-3-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	63	65	66
0715 MAT/NEG SUB	7		
0742 Downward reestimates paid to receipt accounts	18	42	
0743 Interest on downward reestimates	13	23	
0900 Total new obligations, unexpired accounts	101	130	66
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	42	59	7

1422	Borrowing authority applied to repay debt	-7		
1440	Borrowing authority, mandatory (total)	35	59	7
	Spending authority from offsetting collections, mandatory:			
1800	Collected	174	91	90
1825	Spending authority from offsetting collections applied to repay debt	-108	-20	-31
1850	Spending auth from offsetting collections, mand (total)	66	71	59
1900	Budget authority (total)	101	130	66
1930	Total budgetary resources available	101	130	66

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	7	6	6
3010	New obligations, unexpired accounts	101	130	66
3020	Outlays (gross)	-102	-130	-66
3050	Unpaid obligations, end of year	6	6	6
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	7	6	6
3200	Obligated balance, end of year	6	6	6

Financing authority and disbursements, net:

Mandatory:				
4090	Budget authority, gross	101	130	66
Financing disbursements:				
4110	Outlays, gross (total)	102	130	66
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources	-51		
4122	Interest on uninvested funds	-3		
4123	Non-Federal sources	-120	-37	-38
4123	Non-Federal sources		-54	-52
4130	Offsets against gross budget authority and outlays (total)	-174	-91	-90
4160	Budget authority, net (mandatory)	-73	39	-24
4170	Outlays, net (mandatory)	-72	39	-24
4180	Budget authority, net (total)	-73	39	-24
4190	Outlays, net (total)	-72	39	-24

Status of Direct Loans (in millions of dollars)

Identification code 097-4166-0-3-051		2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	1,711	1,645	1,606
1251	Repayments: Repayments and prepayments	-61	-37	-38
1263	Write-offs for default: Direct loans	-5	-1	-2
1264	Other adjustments, net (+ or -)		-1	
1290	Outstanding, end of year	1,645	1,606	1,566

Balance Sheet (in millions of dollars)

Identification code 097-4166-0-3-051		2024 actual	2025 actual
ASSETS:			
Federal assets:			
Investments in U.S. securities:			
1106	Federal Assets: Receivables, net		
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	1,701	1,645
1405	Allowance for subsidy cost (-)	-46	-46
1499	Net present value of assets related to direct loans	1,655	1,599
1999	Total assets	1,655	1,599
LIABILITIES:			
Federal liabilities:			
2103	Debt	1,629	1,573
2105	Other-Downward reestimate payables	26	26
2999	Total liabilities	1,655	1,599
NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	1,655	1,599

FAMILY HOUSING IMPROVEMENT GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097-4167-0-3-051		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
Credit program obligations:				
0711	Default claim payments on principal		5	5
0742	Downward reestimates paid to receipt accounts	3	3	
0743	Interest on downward reestimates	1	1	
0791	Direct program activities, subtotal	4	9	5
0900	Total new obligations, unexpired accounts	4	9	5
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	28	25	17
Financing authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	1	1	4
1930	Total budgetary resources available	29	26	21
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	25	17	16

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1			9
3010	New obligations, unexpired accounts	4	9	5
3020	Outlays (gross)	-4		
3050	Unpaid obligations, end of year		9	14
Memorandum (non-add) entries:				
3100	Obligated balance, start of year			9
3200	Obligated balance, end of year		9	14

Financing authority and disbursements, net:

Mandatory:				
4090	Budget authority, gross	1	1	4
Financing disbursements:				
4110	Outlays, gross (total)	4		
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4122	Interest on uninvested funds	-1	-1	-1
4123	Non-Federal sources			-3
4130	Offsets against gross budget authority and outlays (total)	-1	-1	-4
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	3	-1	-4
4180	Budget authority, net (total)			
4190	Outlays, net (total)	3	-1	-4

Status of Guaranteed Loans (in millions of dollars)

Identification code 097-4167-0-3-051		2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority			
2150	Total guaranteed loan commitments			
2199	Guaranteed amount of guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year	839	809	794
2231	Disbursements of new guaranteed loans			
2251	Repayments and prepayments	-23	-25	-27
Adjustments:				
2263	Terminations for default that result in claim payments	-7	-5	-5
2264	Other adjustments, net		15	
2290	Outstanding, end of year	809	794	762
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year	809	794	762

Balance Sheet (in millions of dollars)

Identification code 097-4167-0-3-051		2024 actual	2025 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	32	32

FAMILY HOUSING IMPROVEMENT GUARANTEED LOAN FINANCING ACCOUNT—Continued
Balance Sheet—Continued

Identification code 097-4167-0-3-051	2024 actual	2025 actual
Investments in U.S. securities:		
1106 Receivables, net		
1999 Total assets	32	32
LIABILITIES:		
2105 Federal liabilities: Other: Downward reestimate payables	4	4
2204 Non-Federal liabilities: Liabilities for loan guarantees	28	28
2999 Total liabilities	32	32
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	32	32

DEPARTMENT OF DEFENSE MILITARY UNACCOMPANIED HOUSING IMPROVEMENT
FUND

For the Department of Defense Military Unaccompanied Housing Improvement Fund, **[\$497,000]** \$501,000, to remain available until expended, for unaccompanied housing initiatives undertaken pursuant to section 2883 of title 10, United States Code, providing alternative means of acquiring and improving military unaccompanied housing and supporting facilities. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 097-0836-0-1-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0709 Administrative expenses			1
0900 Total new obligations, unexpired accounts (object class 25.1)			1
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			1
1930 Total budgetary resources available			1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1
3020 Outlays (gross)			-1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			1
Outlays, gross:			
4010 Outlays from new discretionary authority			1
4180 Budget authority, net (total)			1
4190 Outlays, net (total)			1
Memorandum (non-add) entries:			
5010 Total investments, SOY: non-Fed securities: Market value	162	162	162
5011 Total investments, EOY: non-Fed securities: Market value	162	162	162

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

Identification code 097-0836-0-1-051	2025 actual	2026 est.	2027 est.
Administrative expense data:			
3510 Budget authority	1	1	1

REVOLVING AND MANAGEMENT FUNDS

Resources presented under the Revolving and Management Funds title support logistics and other infrastructure activities under the authority of 10 U.S.C. 2208 and other sections to accept customer reimbursable orders to meet customer needs. The activities include depot maintenance, supply management, distribution depots, transportation services, Navy research

and development, finance and accounting services, information systems and telecommunications services, commissaries, and security background investigation services among others.

Federal Funds

NATIONAL DEFENSE STOCKPILE TRANSACTION FUND

For the National Defense Stockpile Transaction Fund, \$5,700,000, to remain available until expended, for activities pursuant to the Strategic and Critical Materials Stock Piling Act (50 U.S.C. 98 et seq.).

Program and Financing (in millions of dollars)

Identification code 097-4555-0-3-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Acquisition, upgrade, and relocation	55	2,006	6
0700 Direct program activities, subtotal	55	2,006	6
0801 Acquisition, upgrade, and relocation	51	61	67
0900 Total new obligations, unexpired accounts	106	2,067	73
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	322	2,323	323
1001 Discretionary unobligated balance brought fwd, Oct 1	50	53	
1021 Recoveries of prior year unpaid obligations	6		
1070 Unobligated balance (total)	328	2,323	323
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	58	6	6
Appropriations, mandatory:			
1200 Appropriation	2,000		
Spending authority from offsetting collections, mandatory:			
1800 Collected	40	61	67
1802 Offsetting collections (previously unavailable)	29	4	4
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-26	-4	-6
1850 Spending auth from offsetting collections, mand (total)	43	61	65
1900 Budget authority (total)	2,101	67	71
1930 Total budgetary resources available	2,429	2,390	394
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,323	323	321
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	189	140	1,889
3010 New obligations, unexpired accounts	106	2,067	73
3020 Outlays (gross)	-149	-318	-382
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3050 Unpaid obligations, end of year	140	1,889	1,580
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	189	140	1,889
3200 Obligated balance, end of year	140	1,889	1,580
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	58	6	6
Outlays, gross:			
4010 Outlays from new discretionary authority		1	1
4011 Outlays from discretionary balances	82	29	23
4020 Outlays, gross (total)	82	30	24
Mandatory:			
4090 Budget authority, gross	2,043	61	65
Outlays, gross:			
4100 Outlays from new mandatory authority		29	29
4101 Outlays from mandatory balances	67	259	329
4110 Outlays, gross (total)	67	288	358
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-40	-61	-67
4180 Budget authority, net (total)	2,061	6	4
4190 Outlays, net (total)	109	257	315
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	29	26	26
5092 Unexpired unavailable balance, EOY: Offsetting collections	26	26	28

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	2,061	6	4
Outlays	109	257	315
Legislative proposal, subject to PAYGO:			
Budget Authority			18,000
Outlays			1,800
Total:			
Budget Authority	2,061	6	18,004
Outlays	109	257	2,115

The National Defense Stockpile program is managed under the authority of the Strategic and Critical Materials Stockpiling Act. The purpose of the Stockpile is to decrease or preclude U.S. dependence on foreign sources for supplies of strategic and critical materials in times of national emergency.

Revenues from the sales of excess commodities are either deposited into the National Defense Stockpile Transaction Fund to finance the National Defense Stockpile program or are transferred to the Treasury for specific congressionally-mandated programs or to reduce the deficit.

Object Classification (in millions of dollars)

Identification code 097-4555-0-3-051	2025 actual	2026 est.	2027 est.
26.0 Direct obligations: Supplies and materials	55	2,006	6
99.0 Direct obligations	55	2,006	6
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	6	7	6
11.5 Other personnel compensation	1	1	2
11.9 Total personnel compensation	7	8	8
12.1 Civilian personnel benefits	3	3	5
21.0 Travel and transportation of persons			1
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others			2
23.3 Communications, utilities, and miscellaneous charges		1	1
25.1 Advisory and assistance services	17	23	16
25.2 Other services from non-Federal sources	20	21	28
25.3 Other goods and services from Federal sources	1	1	1
25.4 Operation and maintenance of facilities		1	2
26.0 Supplies and materials	1	1	1
99.0 Reimbursable obligations	51	61	67
99.9 Total new obligations, unexpired accounts	106	2,067	73

Employment Summary

Identification code 097-4555-0-3-051	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	56	65	75

NATIONAL DEFENSE STOCKPILE TRANSACTION FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097-4555-4-3-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Acquisition, Upgrade and Relocation			18,000
0700 Direct program activities, subtotal			18,000
0900 Total new obligations, unexpired accounts (object class 26.0)			18,000
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			18,000
1900 Budget authority (total)			18,000
1930 Total budgetary resources available			18,000
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			18,000

3020 Outlays (gross)			-1,800
3050 Unpaid obligations, end of year			16,200
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			16,200
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			18,000
Outlays, gross:			
4100 Outlays from new mandatory authority			1,800
4180 Budget authority, net (total)			18,000
4190 Outlays, net (total)			1,800

PENTAGON RESERVATION MAINTENANCE REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 097-4950-0-4-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Operations	700	533	1,037
0803 Pentagon Force Protection Agency	169	312	307
0805 CP - Operations		51	47
0807 CP - Pentagon Force Protection Agency		6	6
0900 Total new obligations, unexpired accounts	869	902	1,397
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	57	116	116
1021 Recoveries of prior year unpaid obligations	67		
1070 Unobligated balance (total)	124	116	116
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	799	902	1,397
1801 Change in uncollected payments, Federal sources	62		
1850 Spending auth from offsetting collections, mand (total)	861	902	1,397
1900 Budget authority (total)	861	902	1,397
1930 Total budgetary resources available	985	1,018	1,513
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	116	116	116
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	625	637	683
3010 New obligations, unexpired accounts	869	902	1,397
3020 Outlays (gross)	-790	-856	-1,170
3040 Recoveries of prior year unpaid obligations, unexpired	-67		
3050 Unpaid obligations, end of year	637	683	910
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-13	-75	-75
3070 Change in uncollected pymts, Fed sources, unexpired	-62		
3090 Uncollected pymts, Fed sources, end of year	-75	-75	-75
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	612	562	608
3200 Obligated balance, end of year	562	608	835

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	861	902	1,397
Outlays, gross:			
4100 Outlays from new mandatory authority	445	496	768
4101 Outlays from mandatory balances	345	360	402
4110 Outlays, gross (total)	790	856	1,170
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-798	-902	-1,397
4123 Non-Federal sources	-1		
4130 Offsets against gross budget authority and outlays (total)	-799	-902	-1,397
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-62		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-9	-46	-227
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-9	-46	-227

PENTAGON RESERVATION MAINTENANCE REVOLVING FUND—Continued

The Pentagon Reservation Maintenance Revolving Fund was established by the 1991 National Defense Authorization Act and is codified in 10 U.S.C. 2674. The fund finances the maintenance, sustainment, protection, repair, and renovation of the Pentagon Reservation, which includes the Pentagon and its adjacent facilities, the Mark Center, and the Raven Rock Mountain Complex. Services provided are for space, building services, and force protection for Department of War Components, including Military Departments and other activities located within the Reservation.

Object Classification (in millions of dollars)

Identification code 097-4950-0-4-051	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	188	225	230
11.3 Other than full-time permanent	1		
11.5 Other personnel compensation	32	19	23
11.9 Total personnel compensation	221	244	253
12.1 Civilian personnel benefits	81	83	84
21.0 Travel and transportation of persons	2	2	2
22.0 Transportation of things		3	3
23.1 Rental payments to GSA	8		
23.3 Communications, utilities, and miscellaneous charges	36	48	48
25.1 Advisory and assistance services	176	76	83
25.2 Other services from non-Federal sources	24	45	46
25.3 Other goods and services from Federal sources	8	15	8
25.3 Other goods and services from Federal sources		1	2
25.4 Operation and maintenance of facilities	228	294	786
25.7 Operation and maintenance of equipment	32	57	41
26.0 Supplies and materials	18	27	25
31.0 Equipment	19	7	16
32.0 Land and structures	16		
99.0 Reimbursable obligations	869	902	1,397
99.9 Total new obligations, unexpired accounts	869	902	1,397

Employment Summary

Identification code 097-4950-0-4-051	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,634	1,634	1,911

NATIONAL DEFENSE SEALIFT FUND

Program and Financing (in millions of dollars)

Identification code 017-4557-0-4-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Operations, Maintenance and Lease	7	30	30
0799 Total direct obligations	7	30	30
0900 Total new obligations, unexpired accounts (object class 25.3)	7	30	30
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	103	102	75
1020 Adjustment of unobligated bal brought forward, Oct 1	-3		
1021 Recoveries of prior year unpaid obligations	6		
1070 Unobligated balance (total)	106	102	75
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected		3	
1701 Change in uncollected payments, Federal sources	3		
1750 Spending auth from offsetting collections, disc (total)	3	3	
1900 Budget authority (total)	3	3	
1930 Total budgetary resources available	109	105	75
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	102	75	45
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	96	71	33
3001 Adjustments to unpaid obligations brought forward, Oct 1	-1		
3010 New obligations, unexpired accounts	7	30	30

3020 Outlays (gross)	-25	-68	-35
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3050 Unpaid obligations, end of year	71	33	28
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-105	-105	-105
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	3		
3070 Change in uncollected pymts, Fed sources, unexpired	-3		
3090 Uncollected pymts, Fed sources, end of year	-105	-105	-105
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-7	-34	-72
3200 Obligated balance, end of year	-34	-72	-77

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	3	3	
Outlays, gross:			
4010 Outlays from new discretionary authority		3	
4011 Outlays from discretionary balances	25	65	35
4020 Outlays, gross (total)	25	68	35
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-3	
4040 Offsets against gross budget authority and outlays (total)		-3	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3		
4060 Additional offsets against budget authority only (total)	-3		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	25	65	35
4180 Budget authority, net (total)			
4190 Outlays, net (total)	25	65	35

DEFENSE WORKING CAPITAL FUNDS

For the Defense Working Capital Funds, \$7,502,293,000.

WORKING CAPITAL FUND, ARMY

Program and Financing (in millions of dollars)

Identification code 097-493001-0-4-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Industrial Operations	143	126	21
0004 Supply Management - Army	4		
0799 Total direct obligations	147	126	21
0801 Industrial Operations	4,827	4,561	4,296
0804 Supply Management - Army	8,408	7,194	7,421
0809 Reimbursable program activities, subtotal	13,235	11,755	11,717
0811 CP - Industrial Operations	101	139	84
0814 CP - Supply Management - Army	11	15	24
0819 Reimbursable program activities, subtotal	112	154	108
0899 Total reimbursable obligations	13,347	11,909	11,825
0900 Total new obligations, unexpired accounts	13,494	12,035	11,846
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,888	3,670	4,858
1001 Discretionary unobligated balance brought fwd, Oct 1		3,663	
1010 Unobligated balance transfer to other accts [021-2020]	-400		
1021 Recoveries of prior year unpaid obligations	1,178		
1025 Unobligated balance of contract authority withdrawn	-863		
1070 Unobligated balance (total)	3,803	3,670	4,858
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,833	2,127	7,502
1120 Appropriations transferred to other acct [097-4930.002]	-30	-382	-266
1120 Appropriations transferred to other acct [097-4930.003]	-87	-90	-4,440
1120 Appropriations transferred to other acct [097-4930.004]	-1,570	-1,528	-1,501

1120	Appropriations transferred to other acct [097-4930.005]	-2	-1	-1,274
1160	Appropriation, discretionary (total)	144	126	21
	Contract authority, mandatory:			
1600	Contract authority	8,520		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	11,908	13,097	12,664
1701	Change in uncollected payments, Federal sources	-19		
1750	Spending auth from offsetting collections, disc (total)	11,889	13,097	12,664
	Spending authority from offsetting collections, mandatory:			
1800	Collected	4		
1826	Spending authority from offsetting collections applied to liquidate contract authority	-7,196		
1850	Spending auth from offsetting collections, mand (total)	-7,192		
1900	Budget authority (total)	13,361	13,223	12,685
1930	Total budgetary resources available	17,164	16,893	17,543
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,670	4,858	5,697

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	11,177	10,788	9,052
3010	New obligations, unexpired accounts	13,494	12,035	11,846
3020	Outlays (gross)	-12,705	-13,771	-13,703
3040	Recoveries of prior year unpaid obligations, unexpired	-1,178		
3050	Unpaid obligations, end of year	10,788	9,052	7,195
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8,017	-7,998	-7,998
3070	Change in uncollected pymts, Fed sources, unexpired	19		
3090	Uncollected pymts, Fed sources, end of year	-7,998	-7,998	-7,998
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,160	2,790	1,054
3200	Obligated balance, end of year	2,790	1,054	-803

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	12,033	13,223	12,685
	Outlays, gross:			
4010	Outlays from new discretionary authority	11,838	7,310	6,983
4011	Outlays from discretionary balances	866	6,461	6,720
4020	Outlays, gross (total)	12,704	13,771	13,703
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-11,708	-12,981	-12,589
4033	Non-Federal sources	-200	-116	-75
4040	Offsets against gross budget authority and outlays (total)	-11,908	-13,097	-12,664
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	19		
4060	Additional offsets against budget authority only (total)	19		
4070	Budget authority, net (discretionary)	144	126	21
4080	Outlays, net (discretionary)	796	674	1,039
	Mandatory:			
4090	Budget authority, gross	1,328		
	Outlays, gross:			
4100	Outlays from new mandatory authority	1		
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-4		
4180	Budget authority, net (total)	1,468	126	21
4190	Outlays, net (total)	793	674	1,039

Memorandum (non-add) entries:

5050	Unfunded contract authority, SOY	3,989	4,448	4,448
5052	Unfunded contract authority, EOY	4,448	4,448	4,448

The Army Working Capital Fund (AWCF) finances industrial and supply operations of the Army. The AWCF finances operating and capital costs (excluding Military Construction) through receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The AWCF uses cost accounting and business management techniques to provide DOW Managers with information that can be used to monitor, control, and minimize the cost of operations.

Object Classification (in millions of dollars)

Identification code 097-493001-0-4-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.4	Operation and maintenance of facilities	5	
26.0	Supplies and materials	146	121
99.0	Direct obligations	146	126
Reimbursable obligations:			
Personnel compensation:			
11.1	Full-time permanent	1,455	1,431
11.3	Other than full-time permanent	22	39
11.5	Other personnel compensation	168	159
11.9	Total personnel compensation	1,645	1,629
12.1	Civilian personnel benefits	665	611
13.0	Benefits for former personnel	1	18
21.0	Travel and transportation of persons	28	27
22.0	Transportation of things	90	88
23.1	Rental payments to GSA	20	25
23.2	Rental payments to others	2	3
23.3	Communications, utilities, and miscellaneous charges	107	119
24.0	Printing and reproduction	1	1
25.1	Advisory and assistance services	118	89
25.2	Other services from non-Federal sources	327	454
25.3	Other goods and services from Federal sources	383	334
25.3	Other goods and services from Federal sources	1,986	1,835
25.4	Operation and maintenance of facilities	158	128
25.7	Operation and maintenance of equipment	282	91
26.0	Supplies and materials	7,380	6,261
31.0	Equipment	155	196
99.0	Reimbursable obligations	13,348	11,909
99.9	Total new obligations, unexpired accounts	13,494	12,035

Employment Summary

Identification code 097-493001-0-4-051	2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	18,509	17,377

WORKING CAPITAL FUND, ARMY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097-493001-4-4-051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation		748
1220	Appropriations transferred to other acct [097-4930.005]		-748
4180	Budget authority, net (total)		
4190	Outlays, net (total)		

WORKING CAPITAL FUND, NAVY

Program and Financing (in millions of dollars)

Identification code 097-493002-0-4-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Supply Management - Navy	12,971	
0002	Supply Management - Marine Corps	154	
0003	Depot Maintenance - Navy	156	
0005	Depot Maintenance - Marine Corps	12	
0008	Research and Development Activities	425	382
0799	Total direct obligations	13,718	382
0801	Supply Management Navy	33	9,797
0802	Supply Management - Marine Corps		82
0803	Depot Maintenance - Navy	2,996	2,848
0805	Depot Maintenance - Marine Corps	353	320
0807	Transportation	5,097	3,880
0808	R&D Activities	20,954	19,657
0809	Reimbursable program activities, subtotal	29,433	36,584
0820	CP - Supply Management - Navy		13
0822	CP - Depot Maintenance - Aviation		49
0824	CP - Depot Maintenance - Marine Corps		11

WORKING CAPITAL FUND, NAVY—Continued
Program and Financing—Continued

Identification code 097-493002-0-4-051	2025 actual	2026 est.	2027 est.
0827 CP - Research and Development Activities		295	275
0829 Reimbursable program activities, subtotal		368	347
0899 Total reimbursable obligations	29,433	36,952	36,519
0900 Total new obligations, unexpired accounts	43,151	37,334	36,785
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,136	9,089	7,858
1001 Discretionary unobligated balance brought fwd, Oct 1		8,993	
1010 Unobligated balance transfer to other accts [017-1804]	-100		
1010 Unobligated balance transfer to other accts [097-0105]	-447		
1020 Adjustment of unobligated bal brought forward, Oct 1	1,456		
1021 Recoveries of prior year unpaid obligations	4,852		
1033 Recoveries of prior year paid obligations	6		
1070 Unobligated balance (total)	12,903	9,089	7,858
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [097-4930.001]	30	382	266
Contract authority, mandatory:			
1600 Contract authority	10,201		
Spending authority from offsetting collections, discretionary:			
1700 Collected	35,499	35,721	36,849
1701 Change in uncollected payments, Federal sources	745		
1750 Spending auth from offsetting collections, disc (total)	36,244	35,721	36,849
Spending authority from offsetting collections, mandatory:			
1826 Spending authority from offsetting collections applied to liquidate contract authority	-7,138		
1900 Budget authority (total)	39,337	36,103	37,115
1930 Total budgetary resources available	52,240	45,192	44,973
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9,089	7,858	8,188
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	22,580	22,738	23,342
3001 Adjustments to unpaid obligations brought forward, Oct 1	-1,459		
3010 New obligations, unexpired accounts	43,151	37,334	36,785
3020 Outlays (gross)	-36,682	-36,730	-37,840
3040 Recoveries of prior year unpaid obligations, unexpired	-4,852		
3050 Unpaid obligations, end of year	22,738	23,342	22,287
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-16,552	-17,394	-17,394
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-97		
3070 Change in uncollected pymts, Fed sources, unexpired	-745		
3090 Uncollected pymts, Fed sources, end of year	-17,394	-17,394	-17,394
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,472	5,344	5,948
3200 Obligated balance, end of year	5,344	5,948	4,893
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	36,274	36,103	37,115
Outlays, gross:			
4010 Outlays from new discretionary authority	36,274	20,686	21,230
4011 Outlays from discretionary balances	408	16,044	16,610
4020 Outlays, gross (total)	36,682	36,730	37,840
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-35,136	-34,205	-35,313
4033 Non-Federal sources	-369	-1,516	-1,536
4040 Offsets against gross budget authority and outlays (total)	-35,505	-35,721	-36,849
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-745		
4053 Recoveries of prior year paid obligations, unexpired accounts	6		
4060 Additional offsets against budget authority only (total)	-739		
4070 Budget authority, net (discretionary)	30	382	266
4080 Outlays, net (discretionary)	1,177	1,009	991
Mandatory:			
4090 Budget authority, gross	3,063		
4180 Budget authority, net (total)	3,093	382	266

4190 Outlays, net (total)	1,177	1,009	991
Memorandum (non-add) entries:			
5050 Unfunded contract authority, SOY	7,899	10,862	10,862
5051 Adjustment to unfunded contract authority brought forward, Oct 1	-100		
5052 Unfunded contract authority, EOY	10,862	10,862	10,862

The Navy Working Capital Fund (NWCF) finances the operations of Navy industrial, logistical, commercial and support-type activities. These activities include Marine Corps Depot Maintenance, Marine Corps Supply, Navy Supply, Fleet Readiness Centers (Aviation Depots), Research and Development and Military Sealift Command. The NWCF finances operating and capital costs (excluding Military Construction) through the receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The NWCF uses cost accounting and business management techniques to provide DOW managers with information that can be used to monitor, control, and minimize the cost of operations.

Object Classification (in millions of dollars)

Identification code 097-493002-0-4-051	2025 actual	2026 est.	2027 est.
25.4 Direct obligations: Operation and maintenance of facilities	13,718	382	266
99.0 Direct obligations	13,718	382	266
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	6,980	9,112	8,896
11.3 Other than full-time permanent	49	90	77
11.5 Other personnel compensation	553	790	889
11.8 Special personal services payments	88	130	148
11.9 Total personnel compensation	7,670	10,122	10,010
12.1 Civilian personnel benefits	2,712	3,600	3,484
13.0 Benefits for former personnel	1	3	3
21.0 Travel and transportation of persons	337	411	426
22.0 Transportation of things	628	145	149
23.1 Rental payments to GSA	1	3	2
23.2 Rental payments to others	41	1,321	539
23.3 Communications, utilities, and miscellaneous charges	278	419	419
24.0 Printing and reproduction	2	8	8
25.1 Advisory and assistance services	223	217	195
25.2 Other services from non-Federal sources	754	1,461	2,131
25.3 Other goods and services from Federal sources	506	778	581
25.3 Other goods and services from Federal sources	2	1	1
25.3 Other goods and services from Federal sources	554	729	777
25.4 Operation and maintenance of facilities	305	323	352
25.5 Research and development contracts	2,287	2,922	3,122
25.7 Operation and maintenance of equipment	1,760	1,265	1,294
26.0 Supplies and materials	10,308	11,695	11,553
31.0 Equipment	985	1,350	1,308
32.0 Land and structures	79	179	165
99.0 Reimbursable obligations	29,433	36,952	36,519
99.9 Total new obligations, unexpired accounts	43,151	37,334	36,785

Employment Summary

Identification code 097-493002-0-4-051	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	83,333	79,620	75,262

WORKING CAPITAL FUND, AIR FORCE

Program and Financing (in millions of dollars)

Identification code 097-493003-0-4-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Transportation	2	52	
0002 Consolidated Sustainment Activity Group - Supply			4,245
0003 Supply Management	87	90	195
0799 Total direct obligations	89	142	4,440
0801 Transportation	10,522	10,494	9,715
0802 Consolidated Sustainment Activity Group - Supply	8,009	7,992	7,759
0803 Supply Management	3,576	3,725	3,945
0804 Consolidated Sustainment Activity Group - Maintenance	8,454	9,425	10,018
0805 ESAG - Space Force		1,064	1,073

0809	Reimbursable program activities, subtotal	30,561	32,700	32,510
0810	CP - Consolidated Sustainment Activity Group - Maintenance	307	352	329
0811	CP-Transportation	33	45	56
0812	CP Consolidated Sustainment Activity Group - Supply	27	55	54
0815	CP - ESAG - Space Force	8	8	9
0819	Reimbursable program activities, subtotal	367	460	448
0899	Total reimbursable obligations	30,928	33,160	32,958
0900	Total new obligations, unexpired accounts	31,017	33,302	37,398
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,307	2,382	1,222
1001	Discretionary unobligated balance brought fwd, Oct 1		2,382	
1020	Adjustment of unobligated bal brought forward, Oct 1		52	
1021	Recoveries of prior year unpaid obligations	457		
1025	Unobligated balance of contract authority withdrawn	-16		
1033	Recoveries of prior year paid obligations	52		
1070	Unobligated balance (total)	1,800	2,434	1,222
Budget authority:				
Appropriations, discretionary:				
1121	Appropriations transferred from other acct [097-4930.001]	87	90	4,440
Contract authority, mandatory:				
1600	Contract authority	11,951		
Spending authority from offsetting collections, discretionary:				
1700	Collected	29,495	32,000	31,851
1701	Change in uncollected payments, Federal sources	415		
1750	Spending auth from offsetting collections, disc (total)	29,910	32,000	31,851
Spending authority from offsetting collections, mandatory:				
1826	Spending authority from offsetting collections applied to liquidate contract authority	-10,349		
1900	Budget authority (total)	31,599	32,090	36,291
1930	Total budgetary resources available	33,399	34,524	37,513
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	2,382	1,222	115
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	16,225	18,480	19,516
3010	New obligations, unexpired accounts	31,017	33,302	37,398
3020	Outlays (gross)	-28,305	-32,266	-35,653
3040	Recoveries of prior year unpaid obligations, unexpired	-457		
3050	Unpaid obligations, end of year	18,480	19,516	21,261
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-9,780	-10,195	-10,195
3070	Change in uncollected pymts, Fed sources, unexpired	-415		
3090	Uncollected pymts, Fed sources, end of year	-10,195	-10,195	-10,195
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	6,445	8,285	9,321
3200	Obligated balance, end of year	8,285	9,321	11,066
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	29,997	32,090	36,291
Outlays, gross:				
4010	Outlays from new discretionary authority	26,091	20,236	23,840
4011	Outlays from discretionary balances	2,214	12,030	11,813
4020	Outlays, gross (total)	28,305	32,266	35,653
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-29,025	-30,935	-30,792
4033	Non-Federal sources	-522	-1,065	-1,059
4040	Offsets against gross budget authority and outlays (total)	-29,547	-32,000	-31,851
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-415		
4053	Recoveries of prior year paid obligations, unexpired accounts	52		
4060	Additional offsets against budget authority only (total)	-363		
4070	Budget authority, net (discretionary)	87	90	4,440
4080	Outlays, net (discretionary)	-1,242	266	3,802
Mandatory:				
4090	Budget authority, gross	1,602		
4180	Budget authority, net (total)	1,689	90	4,440
4190	Outlays, net (total)	-1,242	266	3,802
Memorandum (non-add) entries:				
5050	Unfunded contract authority, SOY	4,754	6,341	6,341

5052	Unfunded contract authority, EOY	6,341	6,341	6,341
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The Air Force Working Capital Fund (AFWCF) finances the operations of the Department of the Air Force and the United States Transportation Command's industrial, logistical, commercial and satellite activities. Activities performed include depot maintenance, supply support, commercial satellite communications, and the transport of cargo and personnel. The AFWCF finances operating and capital costs (excluding Military Construction) through receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The AFWCF uses cost accounting and business management techniques to provide DOW managers with information that can be used to monitor, control, and minimize the cost of operations.

Object Classification (in millions of dollars)

Identification code 097-493003-0-4-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
22.0	Transportation of things	2	52
26.0	Supplies and materials	87	90
99.0	Direct obligations	89	142
Reimbursable obligations:			
Personnel compensation:			
11.1	Full-time permanent	2,353	2,523
11.5	Other personnel compensation	570	473
11.8	Special personal services payments	70	74
11.9	Total personnel compensation	2,993	3,070
12.1	Civilian personnel benefits	1,480	1,564
13.0	Benefits for former personnel	1	1
21.0	Travel and transportation of persons	124	133
22.0	Transportation of things	4,853	5,056
23.1	Rental payments to GSA	1	1
23.2	Rental payments to others	12	18
23.3	Communications, utilities, and miscellaneous charges	197	1,226
25.1	Advisory and assistance services	401	366
25.2	Other services from non-Federal sources	402	549
25.3	Other goods and services from Federal sources	1,092	1,081
25.3	Other goods and services from Federal sources	9	13
25.3	Other goods and services from Federal sources	3,427	3,661
25.4	Operation and maintenance of facilities	371	354
25.7	Operation and maintenance of equipment	1,997	1,957
26.0	Supplies and materials	13,242	13,586
31.0	Equipment	326	524
99.0	Reimbursable obligations	30,928	33,160
99.9	Total new obligations, unexpired accounts	31,017	33,302

Employment Summary

Identification code 097-493003-0-4-051	2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	33,221	34,563

WORKING CAPITAL FUND, DEFENSE-WIDE

Program and Financing (in millions of dollars)

Identification code 097-493005-0-4-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004	Defense Finance and Accounting Service		274
0006	Energy Management - Defense	60	1
0021	Market Fluctuation Account - Fuel		1,000
0700	Direct program activities, subtotal	60	1
0799	Total direct obligations	60	1
0803	Defense Automated Production Services	314	350
0804	Defense Finance Operations	1,683	1,558
0805	Defense Information Services	9,355	10,965
0806	Energy Management - Defense	16,867	13,496
0808	Supply Chain Management - Defense	44,494	48,723
0809	Reimbursable program activities, subtotal	72,713	75,092
0813	CP - Defense Finance Operations	21	34
0814	CP - Information Services - Defense	150	190
0817	CP-Energy Management - Defense	66	81

WORKING CAPITAL FUND, DEFENSE-WIDE—Continued
Program and Financing—Continued

Identification code 097-493005-0-4-051	2025 actual	2026 est.	2027 est.
0818 CP-Supply Chain Management - Defense	133	112	118
0819 Reimbursable program activities, subtotal	370	417	391
0899 Total reimbursable obligations	73,083	75,509	77,190
0900 Total new obligations, unexpired accounts	73,143	75,510	78,464
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,266	1,363	86
1001 Discretionary unobligated balance brought fwd, Oct 1		1,363	
1021 Recoveries of prior year unpaid obligations	6,699		
1025 Unobligated balance of contract authority withdrawn	-6,606		
1070 Unobligated balance (total)	1,359	1,363	86
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [097-4930.001]	2	1	1,274
Contract authority, mandatory:			
1600 Contract authority	61,741		
Spending authority from offsetting collections, discretionary:			
1700 Collected	62,692	74,232	77,181
1701 Change in uncollected payments, Federal sources	497		
1750 Spending auth from offsetting collections, disc (total)	63,189	74,232	77,181
Spending authority from offsetting collections, mandatory:			
1826 Spending authority from offsetting collections applied to liquidate contract authority	-51,785		
1900 Budget authority (total)	73,147	74,233	78,455
1930 Total budgetary resources available	74,506	75,596	78,541
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,363	86	77
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	39,240	42,611	43,784
3010 New obligations, unexpired accounts	73,143	75,510	78,464
3020 Outlays (gross)	-63,073	-74,337	-77,375
3040 Recoveries of prior year unpaid obligations, unexpired	-6,699		
3050 Unpaid obligations, end of year	42,611	43,784	44,873
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-22,958	-23,455	-23,455
3070 Change in uncollected pymts, Fed sources, unexpired	-497		
3090 Uncollected pymts, Fed sources, end of year	-23,455	-23,455	-23,455
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16,282	19,156	20,329
3200 Obligated balance, end of year	19,156	20,329	21,418
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	63,191	74,233	78,455
Outlays, gross:			
4010 Outlays from new discretionary authority	55,697	51,221	52,022
4011 Outlays from discretionary balances	7,188	23,116	25,353
4020 Outlays, gross (total)	62,885	74,337	77,375
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-61,022	-67,818	-70,411
4033 Non-Federal sources	-1,670	-6,414	-6,770
4040 Offsets against gross budget authority and outlays (total)	-62,692	-74,232	-77,181
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-497		
4060 Additional offsets against budget authority only (total)	-497		
4070 Budget authority, net (discretionary)	2	1	1,274
4080 Outlays, net (discretionary)	193	105	194
Mandatory:			
4090 Budget authority, gross	9,956		
Outlays, gross:			
4100 Outlays from new mandatory authority	15		
4101 Outlays from mandatory balances	173		
4110 Outlays, gross (total)	188		
4180 Budget authority, net (total)	9,958	1	1,274
4190 Outlays, net (total)	381	105	194

Memorandum (non-add) entries:				
5050	Unfunded contract authority, SOY	13,415	16,765	16,765
5052	Unfunded contract authority, EOY	16,765	16,765	16,765

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	9,958	1	1,274
Outlays	381	105	194
Legislative proposal, subject to PAYGO:			
Budget Authority			748
Outlays			37
Total:			
Budget Authority	9,958	1	2,022
Outlays	381	105	231

The Defense-Wide Working Capital Fund finances the commercial and support-type operations of the Defense Logistics Agency, the Defense Finance and Accounting Service, and the Defense Information Systems Agency. The Fund supports activities such as the Department's finance and accounting operations, information systems to include command and control systems and enterprise infrastructure, global acquisition and delivery of fuel and repair parts, and document printing and distribution services. The Fund finances operating and capital expenses (excluding Military Construction) through the receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The Fund uses cost accounting and business management techniques to provide DOW managers with information that can be used to monitor, control, and minimize its cost of operations.

Object Classification (in millions of dollars)

Identification code 097-493005-0-4-051	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent		5
12.1	Civilian personnel benefits		2
25.4	Operation and maintenance of facilities		52
26.0	Supplies and materials	60	1,000
31.0	Equipment		215
99.0	Direct obligations	60	1,274
Reimbursable obligations:			
Personnel compensation:			
11.1	Full-time permanent	3,405	3,557
11.3	Other than full-time permanent	126	138
11.5	Other personnel compensation	234	231
11.8	Special personal services payments	72	73
11.9	Total personnel compensation	3,837	3,999
12.1	Civilian personnel benefits	1,400	1,304
13.0	Benefits for former personnel	13	15
21.0	Travel and transportation of persons	46	74
22.0	Transportation of things	1,371	1,669
23.1	Rental payments to GSA	32	30
23.2	Rental payments to others	101	112
23.3	Communications, utilities, and miscellaneous charges	2,851	2,189
24.0	Printing and reproduction	102	80
25.1	Advisory and assistance services	123	121
25.2	Other services from non-Federal sources	6,687	4,722
25.3	Other goods and services from Federal sources	186	202
25.3	Other goods and services from Federal sources	24	25
25.3	Other goods and services from Federal sources	572	676
25.4	Operation and maintenance of facilities	2,482	1,742
25.5	Research and development contracts	187	254
25.6	Medical care		1
25.7	Operation and maintenance of equipment	2,963	3,487
26.0	Supplies and materials	48,092	50,458
31.0	Equipment	1,946	4,266
32.0	Land and structures	65	57
43.0	Interest and dividends	3	26
99.0	Reimbursable obligations	73,083	75,509
99.9	Total new obligations, unexpired accounts	73,143	75,510

Employment Summary

Identification code 097-493005-0-4-051	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment		42

2001	Reimbursable civilian full-time equivalent employment	37,923	37,345	36,507
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WORKING CAPITAL FUND, DEFENSE-WIDE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097-493005-4-4-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0008	Supply Chain Management - Defense		748
0700	Direct program activities, subtotal		748
0799	Total direct obligations		748
0900	Total new obligations, unexpired accounts (object class 26.0)		748
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1221	Appropriations transferred from other acct [097-4930.001]		748
1900	Budget authority (total)		748
1930	Total budgetary resources available		748
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts		748
3020	Outlays (gross)		-37
3050	Unpaid obligations, end of year		711
Memorandum (non-add) entries:			
3200	Obligated balance, end of year		711
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		748
Outlays, gross:			
4100	Outlays from new mandatory authority		37
4180	Budget authority, net (total)		748
4190	Outlays, net (total)		37

WORKING CAPITAL FUND, DEFENSE COMMISSARY AGENCY

Program and Financing (in millions of dollars)

Identification code 097-493004-0-4-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0002	Commissary Operations	1,625	1,528	1,501
0700	Direct program activities, subtotal	1,625	1,528	1,501
0801	Commissary Resale Stocks	4,902	5,025	5,035
0802	Defense Commissary Agency	19	73	75
0810	Capital Program	11	12	4
0899	Total reimbursable obligations	4,932	5,110	5,114
0900	Total new obligations, unexpired accounts	6,557	6,638	6,615
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	157	139	1,667
1001	Discretionary unobligated balance brought fwd, Oct 1		139	
1021	Recoveries of prior year unpaid obligations	45		
1025	Unobligated balance of contract authority withdrawn	-1		
1070	Unobligated balance (total)	201	139	1,667
Budget authority:				
Appropriations, discretionary:				
1121	Appropriations transferred from other acct [097-4930.001]	1,570	1,528	1,501
Contract authority, mandatory:				
1600	Contract authority	4,918		
Spending authority from offsetting collections, discretionary:				
1700	Collected	4,857	6,638	6,615
1701	Change in uncollected payments, Federal sources	-1		
1750	Spending auth from offsetting collections, disc (total)	4,856	6,638	6,615
Spending authority from offsetting collections, mandatory:				
1826	Spending authority from offsetting collections applied to liquidate contract authority	-4,849		
1900	Budget authority (total)	6,495	8,166	8,116

1930	Total budgetary resources available	6,696	8,305	9,783
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	139	1,667	3,168

Change in obligated balance:

	2025 actual	2026 est.	2027 est.	
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	570	643	448
3010	New obligations, unexpired accounts	6,557	6,638	6,615
3020	Outlays (gross)	-6,439	-6,833	-7,024
3040	Recoveries of prior year unpaid obligations, unexpired	-45		
3050	Unpaid obligations, end of year	643	448	39
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-13	-12	-12
3070	Change in uncollected pymts, Fed sources, unexpired	1		
3090	Uncollected pymts, Fed sources, end of year	-12	-12	-12
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	557	631	436
3200	Obligated balance, end of year	631	436	27

Budget authority and outlays, net:

	2025 actual	2026 est.	2027 est.	
Discretionary:				
4000	Budget authority, gross	6,426	8,166	8,116
Outlays, gross:				
4010	Outlays from new discretionary authority	6,136	6,384	5,350
4011	Outlays from discretionary balances	295	449	1,674
4020	Outlays, gross (total)	6,431	6,833	7,024
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-17	-13	-4
4033	Non-Federal sources	-4,840	-6,625	-6,611
4040	Offsets against gross budget authority and outlays (total)	-4,857	-6,638	-6,615
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	1		
4060	Additional offsets against budget authority only (total)	1		
4070	Budget authority, net (discretionary)	1,570	1,528	1,501
4080	Outlays, net (discretionary)	1,574	195	409
Mandatory:				
4090	Budget authority, gross	69		
Outlays, gross:				
4100	Outlays from new mandatory authority	4		
4101	Outlays from mandatory balances	4		
4110	Outlays, gross (total)	8		
4180	Budget authority, net (total)	1,639	1,528	1,501
4190	Outlays, net (total)	1,582	195	409

Memorandum (non-add) entries:

5050	Unfunded contract authority, SOY	419	488	488
5052	Unfunded contract authority, EOY	488	488	488

The Defense Commissary Agency Working Capital Fund finances the cost of Commissary Operations and Resale Stocks activities. Commissary Operations pays the operating costs of 236 commissaries worldwide, agency headquarters, area offices and support services. Costs include civilian pay, transportation of commissary goods overseas, rewarehousing, shelf stocking, janitorial services in each commissary, and base support as a tenant organization. Resale Stocks pays for the purchase of inventory for resale to commissary patrons.

Object Classification (in millions of dollars)

Identification code 097-493004-0-4-051	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	458	398	380
11.3	Other than full-time permanent	173	219	208
11.5	Other personnel compensation	46	44	40
11.8	Special personal services payments		1	1
11.9	Total personnel compensation	677	662	629
12.1	Civilian personnel benefits	232	201	178
13.0	Benefits for former personnel		1	1
21.0	Travel and transportation of persons	5	5	4
22.0	Transportation of things	79	102	105
23.1	Rental payments to GSA		1	1
23.2	Rental payments to others	2	3	4
23.3	Communications, utilities, and miscellaneous charges	194	81	84
24.0	Printing and reproduction	1	1	1
25.2	Other services from non-Federal sources	62	68	92

WORKING CAPITAL FUND, DEFENSE COMMISSARY AGENCY—Continued
Object Classification—Continued

Identification code 097-493004-0-4-051	2025 actual	2026 est.	2027 est.
25.3 Other goods and services from Federal sources	27	28	29
25.3 Other goods and services from Federal sources	32	41	41
25.3 Other goods and services from Federal sources	49	40	41
25.4 Operation and maintenance of facilities	158	211	225
25.7 Operation and maintenance of equipment	31	26	27
26.0 Supplies and materials	74	54	32
31.0 Equipment	2	3	7
99.0 Direct obligations	1,625	1,528	1,501
Reimbursable obligations:			
25.2 Other services from non-Federal sources	19	27	15
25.4 Operation and maintenance of facilities	16	14	
25.7 Operation and maintenance of equipment	10	9	
26.0 Supplies and materials	4,902	5,045	5,072
31.0 Equipment	11	12	4
99.0 Reimbursable obligations	4,932	5,110	5,114
99.9 Total new obligations, unexpired accounts	6,557	6,638	6,615

Employment Summary

Identification code 097-493004-0-4-051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			10,690
2001 Reimbursable civilian full-time equivalent employment	11,523	11,568	

BUILDINGS MAINTENANCE FUND

Program and Financing (in millions of dollars)

Identification code 097-4931-0-4-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Operations	365	335	290
0802 Pentagon Force Protection Agency	48	63	52
0900 Total new obligations, unexpired accounts	413	398	342
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	36	46	46
1021 Recoveries of prior year unpaid obligations	14		
1070 Unobligated balance (total)	50	46	46
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	336	398	342
1801 Change in uncollected payments, Federal sources	73		
1850 Spending auth from offsetting collections, mand (total)	409	398	342
1900 Budget authority (total)	409	398	342
1930 Total budgetary resources available	459	444	388
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	46	46	46
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	85	158	128
3010 New obligations, unexpired accounts	413	398	342
3020 Outlays (gross)	-326	-428	-383
3040 Recoveries of prior year unpaid obligations, unexpired	-14		
3050 Unpaid obligations, end of year	158	128	87
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-55	-128	-128
3070 Change in uncollected pymts, Fed sources, unexpired	-73		
3090 Uncollected pymts, Fed sources, end of year	-128	-128	-128
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	30	30	
3200 Obligated balance, end of year	30		-41
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	409	398	342
Outlays, gross:			
4100 Outlays from new mandatory authority	265	346	298
4101 Outlays from mandatory balances	61	82	85

4110 Outlays, gross (total)	326	428	383
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-336	-398	-342
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-73		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-10	30	41
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-10	30	41

The Buildings Maintenance Fund was established in accordance with enactment of the 1994 Appropriations Conference Report for the General Services Administration and operates under the authority provided in 10 U.S.C. 2208. It provides for the operation, maintenance, protection and repair of 11 federally owned facilities, 19 delegated leased, and 54 non-delegated leased facilities occupied by the Department of War in the National Capital Region as well as the operation of the Mass Transit Benefit Program for those Department of War organizations in the National Capital Region.

Object Classification (in millions of dollars)

Identification code 097-4931-0-4-051	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	18	15	16
11.5 Other personnel compensation	3	1	2
11.9 Total personnel compensation	21	16	18
12.1 Civilian personnel benefits	7	6	5
21.0 Travel and transportation of persons	26	8	14
23.1 Rental payments to GSA	219	245	246
23.2 Rental payments to others	4		
23.3 Communications, utilities, and miscellaneous charges	4		
25.1 Advisory and assistance services	57	59	14
25.2 Other services from non-Federal sources	19	19	20
25.3 Other goods and services from Federal sources	4		
25.4 Operation and maintenance of facilities	49	40	20
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	1	1	1
31.0 Equipment	2	3	3
99.0 Reimbursable obligations	413	398	342
99.9 Total new obligations, unexpired accounts	413	398	342

Employment Summary

Identification code 097-4931-0-4-051	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	166	166	134

DEFENSE COUNTERINTELLIGENCE AND SECURITY AGENCY WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 097-4932-0-4-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0810 Defense Counterintelligence and Security Agency Operations	1,987	1,877	1,803
0819 Reimbursable program activities, subtotal	1,987	1,877	1,803
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	560	220	144
1021 Recoveries of prior year unpaid obligations	12		
1070 Unobligated balance (total)	572	220	144
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,877	1,801	1,836
1701 Change in uncollected payments, Federal sources	-242		
1750 Spending auth from offsetting collections, disc (total)	1,635	1,801	1,836
1900 Budget authority (total)	1,635	1,801	1,836
1930 Total budgetary resources available	2,207	2,021	1,980

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	220	144	177
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	932	795	1,124
3010	New obligations, unexpired accounts	1,987	1,877	1,803
3020	Outlays (gross)	-2,112	-1,548	-2,006
3040	Recoveries of prior year unpaid obligations, unexpired	-12		
3050	Unpaid obligations, end of year	795	1,124	921
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-533	-291	-291
3070	Change in uncollected pymts, Fed sources, unexpired	242		
3090	Uncollected pymts, Fed sources, end of year	-291	-291	-291
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	399	504	833
3200	Obligated balance, end of year	504	833	630
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	1,635	1,801	1,836
Outlays, gross:				
4010	Outlays from new discretionary authority	1,373	882	900
4011	Outlays from discretionary balances	739	666	1,106
4020	Outlays, gross (total)	2,112	1,548	2,006
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-1,865	-1,801	-1,836
4033	Non-Federal sources	-12		
4040	Offsets against gross budget authority and outlays (total)	-1,877	-1,801	-1,836
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	242		
4060	Additional offsets against budget authority only (total)	242		
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	235	-253	170
4180	Budget authority, net (total)			
4190	Outlays, net (total)	235	-253	170

The Defense Counterintelligence and Security Agency Working Capital Fund finances the operations of the Defense Counterintelligence and Security Agency (DCSA). The Fund operates under the authority provided in 10 U.S.C. 2208. The Fund supports DCSA's mission to provide personnel security services for the Department of War and other Federal agencies.

Object Classification (in millions of dollars)

Identification code 097-4932-0-4-051				
		2025 actual	2026 est.	2027 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	505	447	423
11.5	Other personnel compensation	39	25	23
11.9	Total personnel compensation	544	472	446
12.1	Civilian personnel benefits	192	170	161
21.0	Travel and transportation of persons	14	14	13
23.1	Rental payments to GSA	7	6	7
23.2	Rental payments to others	17	18	17
23.3	Communications, utilities, and miscellaneous charges	140	121	133
24.0	Printing and reproduction	1	2	1
25.1	Advisory and assistance services	35	25	32
25.3	Other goods and services from Federal sources	708	819	783
25.4	Operation and maintenance of facilities	2	2	2
25.7	Operation and maintenance of equipment	287	191	170
31.0	Equipment	40	37	38
99.0	Reimbursable obligations	1,987	1,877	1,803
99.9	Total new obligations, unexpired accounts	1,987	1,877	1,803

Employment Summary

Identification code 097-4932-0-4-051				
		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	4,315	4,315	3,650

TRUST FUNDS

Trust Funds

VOLUNTARY SEPARATION INCENTIVE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-8335-0-7-051				
		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	36	30	22
Receipts:				
Current law:				
1140	Payment to Voluntary Separation Incentive Fund	8	4	2
1140	Earnings on Investments	2	1	1
1199	Total current law receipts	10	5	3
1999	Total receipts	10	5	3
2000	Total: Balances and receipts	46	35	25
Appropriations:				
Current law:				
2101	Voluntary Separation Incentive Fund	-10	-5	-3
2103	Voluntary Separation Incentive Fund	-9	-8	-7
2135	Voluntary Separation Incentive Fund	3		
2199	Total current law appropriations	-16	-13	-10
2999	Total appropriations	-16	-13	-10
5099	Balance, end of year	30	22	15

Program and Financing (in millions of dollars)

Identification code 097-8335-0-7-051				
		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0010	Concept obligations	16	13	10
0900	Total new obligations, unexpired accounts (object class 41.0)	16	13	10
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	10	5	3
1203	Appropriation (previously unavailable)(special or trust)	9	8	7
1235	Appropriations precluded from obligation (special or trust)	-3		
1260	Appropriations, mandatory (total)	16	13	10
1930	Total budgetary resources available	16	13	10

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1	1	1
3010	New obligations, unexpired accounts	16	13	10
3020	Outlays (gross)	-16	-13	-11
3050	Unpaid obligations, end of year	1	1	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1	1	1
3200	Obligated balance, end of year	1	1	

Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross	16	13	10
Outlays, gross:				
4100	Outlays from new mandatory authority	15	12	10
4101	Outlays from mandatory balances	1	1	1
4110	Outlays, gross (total)	16	13	11
4180	Budget authority, net (total)	16	13	10
4190	Outlays, net (total)	16	13	11

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	35	30	22
5001	Total investments, EOY: Federal securities: Par value	30	22	14

Section 662 of the National Defense Authorization Act for 1992 and 1993, Public Law 102-190, established the Voluntary Separation Incentive (VSI) Fund to more effectively manage and account for the costs of the Voluntary Separation Incentive program. The VSI program provides annual payments to former active-duty servicemembers who voluntarily left service after serving more than six but less than 20 years. For all members who left service after December 31, 1992, the Department of War was required

VOLUNTARY SEPARATION INCENTIVE FUND—Continued

to deposit the total present value of their future VSI benefits into the VSI fund by the time authority to approve VSI benefits ended on December 31, 2001. DOW was also required to cover the unfunded benefits of former members who separated before January 1, 1993 through yearly, actuarially-determined Government contributions from the DOW military personnel appropriations. Permanent authority to make these payments is contained in section 8044 of the 1997 Defense Appropriations Act. The fund also receives interest on its investments.

HOST NATION SUPPORT FUND FOR RELOCATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-8337-0-7-051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Contributions, Host National Support for U.S. Relocation Activities	83	85	86
1140 Earnings on Investments, Host National Support for U.S. Relocation Activities	7	1	1
1140 Earnings on Investments, Support for U.S. Relocation to Guam Activities	59	3	1
1199 Total current law receipts	149	89	88
1999 Total receipts	149	89	88
2000 Total: Balances and receipts	149	89	88
Appropriations:			
Current law:			
2101 Host Nation Support Fund for Relocation	-149	-89	-88
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 097-8337-0-7-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Concept Obligations Undistributed	335	207	246
0900 Total new obligations, unexpired accounts (object class 41.0)	335	207	246
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,088	902	784
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	149	89	88
1900 Budget authority (total)	149	89	88
1930 Total budgetary resources available	1,237	991	872
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	902	784	626
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	811	608	300
3010 New obligations, unexpired accounts	335	207	246
3020 Outlays (gross)	-538	-515	-546
3050 Unpaid obligations, end of year	608	300	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-6
3090 Uncollected pymts, Fed sources, end of year	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	805	602	294
3200 Obligated balance, end of year	602	294	-6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	149	89	88
Outlays, gross:			
4100 Outlays from new mandatory authority	59	71	72
4101 Outlays from mandatory balances	479	444	474
4110 Outlays, gross (total)	538	515	546
4180 Budget authority, net (total)	149	89	88
4190 Outlays, net (total)	538	515	546

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	1,172	690	780
5001 Total investments, EOY: Federal securities: Par value	690	780	637

Section 2350k of U.S.C. Title 10 established a trust fund for cash contributions from any nation in support of relocation of elements of the Armed Forces from or to any location within that nation. The Host Nation Support for Relocation account is financed through these cash contributions and interest accrued on the cash balances. Funds may be used to defray costs incurred in connection with the relocation for which the contribution was made.

DEPARTMENT OF DEFENSE GENERAL GIFT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-8163-0-7-051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Contributions, Department of Defense General Gift Fund Deposits, Department		130	1
2000 Total: Balances and receipts		130	1
Appropriations:			
Current law:			
2101 Department of Defense General Gift Fund		-130	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 097-8163-0-7-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Concept obligations		130	1
0900 Total new obligations, unexpired accounts (object class 25.3)		130	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	7	7
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		130	1
1930 Total budgetary resources available	7	137	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	7	7
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		130	1
3020 Outlays (gross)		-130	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		130	1
Outlays, gross:			
4100 Outlays from new mandatory authority		130	1
4180 Budget authority, net (total)		130	1
4190 Outlays, net (total)		130	1

OTHER DOD TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 021-9971-0-7-051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		1	1
Receipts:			
Current law:			
1130 Payments from Lessee, Heritage Center for the National Museum of the United States Army		1	1
1130 Deposits, Other DOD Trust Funds	56	53	53
1140 Interest, Other DOD Trust Funds		1	1
1140 Proceeds, Ships' Stores Profit, Navy	8	13	15

1199	Total current law receipts	64	68	70
1999	Total receipts	64	68	70
2000	Total: Balances and receipts	64	69	71
Appropriations:				
Current law:				
2101	Other DOD Trust Funds	-65	-68	-70
2103	Other DOD Trust Funds	1	1	1
2132	Other DOD Trust Funds	1	1	1
2199	Total current law appropriations	-64	-68	-70
2999	Total appropriations	-64	-68	-70
5098	Rounding adjustment	1		
5099	Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 021-9971-0-7-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0010	Other DoD trust funds	65	68	70
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	94	94	94
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	95	94	94
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	65	68	70
1203	Appropriation (previously unavailable)(special or trust)	1	1	
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260	Appropriations, mandatory (total)	64	68	70
1900	Budget authority (total)	64	68	70
1930	Total budgetary resources available	159	162	164
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	94	94	94
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	21	17	10
3010	New obligations, unexpired accounts	65	68	70
3020	Outlays (gross)	-68	-75	-71
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	17	10	9
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	21	17	10
3200	Obligated balance, end of year	17	10	9
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	64	68	70
Outlays, gross:				
4100	Outlays from new mandatory authority	8	50	51
4101	Outlays from mandatory balances	60	25	20
4110	Outlays, gross (total)	68	75	71
4180	Budget authority, net (total)	64	68	70
4190	Outlays, net (total)	68	75	71
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	7	6	5
5001	Total investments, EOY: Federal securities: Par value	6	5	5

This fund includes gifts and bequests limited to specific purposes by the donors. In addition, it accounts for gifts and bequests, not limited to specific use by the donors, which may be used for purposes as determined by the Secretaries of the Army, Navy, and Air Force.

Object Classification (in millions of dollars)

Identification code 021-9971-0-7-051	2025 actual	2026 est.	2027 est.	
Direct obligations:				
26.0	Supplies and materials	10		
31.0	Equipment	7		
41.0	Grants, subsidies, and contributions	48	68	70

99.9	Total new obligations, unexpired accounts	65	68	70
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NATIONAL SECURITY EDUCATION TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-8168-0-7-051	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year	1	2	2
0198	Reconciliation adjustment	1		
0199	Balance, start of year	2	2	2
2000	Total: Balances and receipts	2	2	2
5099	Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 097-8168-0-7-051	2025 actual	2026 est.	2027 est.	
4180	Budget authority, net (total)			
4190	Outlays, net (total)			
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	2	2	2
5001	Total investments, EOY: Federal securities: Par value	2	2	2

FOREIGN NATIONAL EMPLOYEES SEPARATION PAY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-8165-0-7-051	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year			
Receipts:				
Current law:				
1140	Foreign National Employees Separation Pay Trust Fund	2	2	2
2000	Total: Balances and receipts	2	2	2
Appropriations:				
Current law:				
2101	Foreign National Employees Separation Pay	-2	-2	-2
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 097-8165-0-7-051	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0010	Concept obligations	2	2	2
0900	Total new obligations, unexpired accounts (object class 13.0)	2	2	2
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	4	4	4
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	2	2	2
1900	Budget authority (total)	2	2	2
1930	Total budgetary resources available	6	6	6
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	651	649	428
3010	New obligations, unexpired accounts	2	2	2
3020	Outlays (gross)	-4	-223	-176
3050	Unpaid obligations, end of year	649	428	254
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	651	649	428
3200	Obligated balance, end of year	649	428	254
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	2	2	2

FOREIGN NATIONAL EMPLOYEES SEPARATION PAY—Continued
Program and Financing—Continued

Identification code 097-8165-0-7-051	2025 actual	2026 est.	2027 est.
Outlays, gross:			
4101 Outlays from mandatory balances	4	223	176
4180 Budget authority, net (total)	2	2	2
4190 Outlays, net (total)	4	223	176

This account funds separation payments for foreign nationals who are either employed by the Department of War or by a foreign government for the benefit of the Department of War. The payments are determined according to the applicable labor laws of the various countries.

COMMISSARY STORES SURCHARGE PROGRAM

Program and Financing (in millions of dollars)

Identification code 097-8164-0-8-051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Commissary Stores Surcharge Program	250	260	350
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	107	109	109
1021 Recoveries of prior year unpaid obligations	9		
1070 Unobligated balance (total)	116	109	109
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	246	260	350
1802 Offsetting collections (previously unavailable)	18		
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-21		-26
1850 Spending auth from offsetting collections, mand (total)	243	260	324
1900 Budget authority (total)	243	260	324
1930 Total budgetary resources available	359	369	433
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	109	109	83
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	280	294	349
3010 New obligations, unexpired accounts	250	260	350
3020 Outlays (gross)	-227	-205	-233
3040 Recoveries of prior year unpaid obligations, unexpired	-9		
3050 Unpaid obligations, end of year	294	349	466
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	280	294	349
3200 Obligated balance, end of year	294	349	466
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	243	260	324
Outlays, gross:			
4100 Outlays from new mandatory authority		16	-5
4101 Outlays from mandatory balances	227	189	238
4110 Outlays, gross (total)	227	205	233
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-246	-260	-350
4180 Budget authority, net (total)	-3		-26
4190 Outlays, net (total)	-19	-55	-117
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	18	21	21
5092 Unexpired unavailable balance, EOY: Offsetting collections	21	21	47

The Commissary Surcharge Collections Trust Fund was established in 1992 as a result of the consolidation of Defense Commissaries. The fund pays commissary costs to acquire (including leases), construct, convert, expand, improve, repair, maintain, and equip the physical infrastructure of commissary stores and central processing facilities of the Defense Commissary system. Surcharge funds are also utilized for real property, environmental evaluation, and construction costs including costs for surveys, ad-

ministration, overhead, planning, and design. Per 10 U.S.C. 2484 the fund may be supplemented with Commissary profit margins resulting from improved management practices and the variable pricing program. The statute (10 U.S.C. 2484) also prescribes costs which may be financed by the fund.

Object Classification (in millions of dollars)

Identification code 097-8164-0-8-051	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
23.2 Rental payments to others	2		
23.3 Communications, utilities, and miscellaneous charges		2	2
25.3 Other goods and services from Federal sources		15	15
25.4 Operation and maintenance of facilities	67	84	125
25.7 Operation and maintenance of equipment	93	76	125
26.0 Supplies and materials	3	51	51
31.0 Equipment	42		
32.0 Land and structures	43	32	32
99.0 Reimbursable obligations	250	260	350
99.9 Total new obligations, unexpired accounts	250	260	350

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
017-143517 General Fund Proprietary Interest Receipts, not Otherwise Classified, Navy	19	1	1
017-304117 Recoveries under the Foreign Military Sales Program, Navy	20	20	20
017-321017 General Fund Proprietary Receipts, not Otherwise Classified, Navy	94	95	95
021-301900 Recoveries for Government Property Lost or Damaged	28	28	29
021-304121 Recoveries under the Foreign Military Sales Program, Army	29	30	30
021-321021 General Fund Proprietary Receipts, not Otherwise Classified, Army	339	340	340
057-143557 General Fund Proprietary Interest Receipts, not Otherwise Classified, Air Force	1	2	2
057-304157 Recoveries under the Foreign Military Sales Program, Air Force	36	37	38
057-321057 General Fund Proprietary Receipts, not Otherwise Classified, Air Force	154	155	155
097-184000 Rent of Equipment and Other Personal Property		1	1
097-223600 Sale of Certain Materials in National Defense Stockpile		1	1
097-246200 Deposits for Survivor Annuity Benefits	27	28	29
097-265197 Sale of Scrap and Salvage Materials	1	1	1
097-269230 Defense Production Act, Downward Reestimates of Subsidies		21	
097-276130 Family Housing Improvement Fund, Downward Reestimates of Subsidies	35	69	
097-304197 Recoveries under the Foreign Military Sales Program, Defense Agencies	111	110	110
097-321097 General Fund Proprietary Receipts, not Otherwise Classified, Defense Agencies	139	140	141
General Fund Offsetting receipts from the public	1,033	1,079	993
Intragovernmental payments:			
017-388517 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Navy	75	75	76
021-311300 Collections of Recoveries and Refunds from Cancelled Accounts		1	1
021-388521 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Army	41	42	43
057-388557 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Air Force	98	32	33
097-388597 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Defense Agencies	24	25	25
General Fund Intragovernmental payments	238	175	178

ADMINISTRATIVE PROVISIONS

SEC. 101. None of the funds made available in this title shall be expended for payments under a cost-plus-a-fixed-fee contract for construction, where cost estimates exceed \$25,000, to be performed within the United States, except Alaska, without

the specific approval in writing of the Secretary of Defense setting forth the reasons therefor.

SEC. 102. Funds made available in this title for construction shall be available for hire of passenger motor vehicles.

SEC. 103. Funds made available in this title for construction may be used for advances to the Federal Highway Administration, Department of Transportation, for the construction of access roads as authorized by section 210 of title 23, United States Code, when projects authorized therein are certified as important to the national defense by the Secretary of Defense.

SEC. 104. None of the funds made available in this title may be used to begin construction of new bases in the United States for which specific appropriations have not been made.

SEC. 105. None of the funds made available in this title shall be used for purchase of land or land easements in excess of 100 percent of the value as determined by the Army Corps of Engineers or the Naval Facilities Engineering Command, except: (1) where there is a determination of value by a Federal court; (2) purchases negotiated by the Attorney General or the designee of the Attorney General; (3) where the estimated value is less than \$25,000; or (4) as otherwise determined by the Secretary of Defense to be in the public interest.

SEC. 106. None of the funds made available in this title shall be used to: (1) acquire land; (2) provide for site preparation; or (3) install utilities for any family housing, except housing for which funds have been made available in annual Acts making appropriations for military construction.

SEC. 107. None of the funds made available in this title for minor construction may be used to transfer or relocate any activity from one base or installation to another, without prior notification to the Committees on Appropriations of both Houses of Congress.

SEC. 108. None of the funds made available in this title may be used for the procurement of steel for any construction project or activity for which American steel producers, fabricators, and manufacturers have been denied the opportunity to compete for such steel procurement.

SEC. 109. None of the funds available to the Department of Defense for military construction or family housing during the current fiscal year may be used to pay real property taxes in any foreign nation.

SEC. 110. None of the funds made available in this title may be used to initiate a new installation overseas without prior notification to the Committees on Appropriations of both Houses of Congress.

SEC. 111. None of the funds made available in this title may be obligated for architect and engineer contracts estimated by the Government to exceed \$500,000 for projects to be accomplished in Japan, in any North Atlantic Treaty Organization member country, or in countries bordering the Arabian Gulf, unless such contracts are awarded to United States firms or United States firms in joint venture with host nation firms.

SEC. 112. None of the funds made available in this title for military construction in the United States territories and possessions in the Pacific and on Kwajalein Atoll, or in countries bordering the Arabian Gulf, may be used to award any contract estimated by the Government to exceed \$1,000,000 to a foreign contractor: *Provided*, That this section shall not be applicable to contract awards for which the lowest responsive and responsible bid of a United States contractor exceeds the lowest responsive and responsible bid of a foreign contractor by greater than 20 percent: *Provided further*, That this section shall not apply to contract awards for military construction on Kwajalein Atoll for which the lowest responsive and responsible bid is submitted by a Marshallese contractor.

SEC. 113. The Secretary of Defense shall inform the appropriate committees of both Houses of Congress, including the Committees on Appropriations, of plans and scope of any proposed military exercise involving United States personnel 30 days prior to its occurring, if amounts expended for construction, either temporary or permanent, are anticipated to exceed \$100,000.

SEC. 114. Funds appropriated to the Department of Defense for construction in prior years shall be available for construction authorized for each such military department by the authorizations enacted into law during the current session of Congress.

SEC. 115. For military construction or family housing projects that are being completed with funds otherwise expired or lapsed for obligation, expired or lapsed funds may be used to pay the cost of associated supervision, inspection, overhead, engineering and design on those projects and on subsequent claims, if any.

SEC. 116. Notwithstanding any other provision of law, any funds made available to a military department or defense agency for the construction of military projects may be obligated for a military construction or family housing project or contract, or for any portion of such a project or contract, at any time before the end of the fourth fiscal year after the fiscal year for which funds for such project were made available, if the funds obligated for such project: (1) are obligated from funds

available for military construction projects; and (2) do not exceed the amount appropriated for such project, plus any amount by which the cost of such project is increased pursuant to law: *Provided*, That funds may be obligated under this section at any time before the end of fiscal year 2028 for fiscal year 2017, 2018, 2019, and 2020 military construction projects for which project authorization has not lapsed or for which authorization is extended for fiscal year 2027 by a National Defense Authorization Act.

(INCLUDING TRANSFER OF FUNDS)

SEC. 117. Subject to 30 days prior notification, or 14 days for a notification provided in an electronic medium pursuant to sections 480 and 2883 of title 10, United States Code, to the Committees on Appropriations of both Houses of Congress, such additional amounts as may be determined by the Secretary of Defense may be transferred to: (1) the Department of Defense Family Housing Improvement Fund from amounts appropriated for construction in "Family Housing" accounts, to be merged with and to be available for the same purposes and for the same period of time as amounts appropriated directly to the Fund; or (2) the Department of Defense Military Unaccompanied Housing Improvement Fund from amounts appropriated for construction of military unaccompanied housing in "Military Construction" accounts, to be merged with and to be available for the same purposes and for the same period of time as amounts appropriated directly to the Fund: *Provided*, That appropriations made available to the Funds shall be available to cover the costs, as defined in section 502(5) of the Congressional Budget Act of 1974, of direct loans or loan guarantees issued by the Department of Defense pursuant to the provisions of subchapter IV of chapter 169 of title 10, United States Code, pertaining to alternative means of acquiring and improving military family housing, military unaccompanied housing, and supporting facilities.

(INCLUDING TRANSFER OF FUNDS)

SEC. 118. In addition to any other transfer authority available to the Department of Defense, amounts may be transferred from the Department of Defense Base Closure Account to the fund established by section 1013(d) of the Demonstration Cities and Metropolitan Development Act of 1966 (42 U.S.C. 3374) to pay for expenses associated with the Homeowners Assistance Program incurred under 42 U.S.C. 3374(a)(1)(A). Any amounts transferred shall be merged with and be available for the same purposes and for the same time period as the fund to which transferred.

SEC. 119. Notwithstanding any other provision of law, funds made available in this title for operation and maintenance of family housing shall be the exclusive source of funds for repair and maintenance of all family housing units, including general or flag officer quarters: *Provided*, That not more than \$35,000 per unit may be spent annually for the maintenance and repair of any general or flag officer quarters without 30 days prior notification, or 14 days for a notification provided in an electronic medium pursuant to sections 480 and 2883 of title 10, United States Code, to the Committees on Appropriations of both Houses of Congress, except that an after-the-fact notification shall be submitted if the limitation is exceeded solely due to costs associated with environmental remediation that could not be reasonably anticipated at the time of the budget submission: *Provided further*, That the Under Secretary of Defense (Comptroller) is to report annually to the Committees on Appropriations of both Houses of Congress all operation and maintenance expenditures for each individual general or flag officer quarters for the prior fiscal year.

SEC. 120. Amounts contained in the Ford Island Improvement Account established by subsection (h) of section 2814 of title 10, United States Code, are appropriated and shall be available until expended for the purposes specified in subsection (i)(1) of such section or until transferred pursuant to subsection (i)(3) of such section.

(INCLUDING TRANSFER OF FUNDS)

SEC. 121. During the 5-year period after appropriations available in this Act to the Department of Defense for military construction and family housing operation and maintenance and construction have expired for obligation, upon a determination that such appropriations will not be necessary for the liquidation of obligations or for making authorized adjustments to such appropriations for obligations incurred during the period of availability of such appropriations, unobligated balances of such appropriations may be transferred into the appropriation "Foreign Currency Fluctuations, Construction, Defense", to be merged with and to be available for the same time period and for the same purposes as the appropriation to which transferred.

(INCLUDING TRANSFER OF FUNDS)

SEC. 122. Amounts appropriated or otherwise made available in an account funded under the headings in this title may be transferred among projects and activities within the account in accordance with the reprogramming guidelines for military construction and family housing construction contained in Department of Defense Financial Management Regulation 7000.14-R, Volume 3, Chapter 7, of April 2021, as in effect on the date of enactment of this Act.

SEC. 123. None of the funds made available in this title may be obligated or expended for planning and design and construction of projects at Arlington National Cemetery.]

SEC. 124. For an additional amount for the accounts and in the amounts specified, to remain available until September 30, 2030:

"Military Construction, Army", \$144,000,000;
 "Military Construction, Army National Guard", \$15,500,000;
 "Military Construction, Air National Guard", \$11,000,000; and
 "Military Construction, Army Reserve", \$15,000,000:

Provided, That such funds may only be obligated to carry out construction and cost to complete projects identified in the respective military department's unfunded priority list for fiscal year 2025 or 2026 submitted to Congress: *Provided further*, That such projects are subject to authorization prior to obligation and expenditure of funds to carry out construction: *Provided further*, That not later than 60 days after enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.]

SEC. 125. All amounts appropriated to the "Department of Defense—Military Construction, Army", "Department of Defense—Military Construction, Navy and Marine Corps", "Department of Defense—Military Construction, Air Force", and "Department of Defense—Military Construction, Defense-Wide" accounts pursuant to the authorization of appropriations in a National Defense Authorization Act specified for fiscal year 2026 in the funding table in section 4601 of that Act shall be immediately available and allotted to contract for the full scope of authorized projects.]

SEC. 126. Notwithstanding section 116 of this Act, funds made available in this Act or any available unobligated balances from prior appropriations Acts may be obligated before October 1, 2027 for fiscal year 2017, 2018, 2019, and 2020 military construction projects for which project authorization has not lapsed or for which authorization is extended for fiscal year 2026 by a National Defense Authorization Act: *Provided*, That no amounts may be obligated pursuant to this section from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.]

SEC. [127] 120. For the purposes of this Act, the term "congressional defense committees" means the Committees on Armed Services of the House of Representatives and the Senate, the Subcommittee on Military Construction and Veterans Affairs of the Committee on Appropriations of the Senate, and the Subcommittee on Military Construction and Veterans Affairs of the Committee on Appropriations of the House of Representatives.

SEC. 128. For an additional amount for the accounts and in the amounts specified for design for child development centers, to remain available until September 30, 2030:

"Military Construction, Army", \$5,000,000;
 "Military Construction, Navy and Marine Corps", \$5,000,000; and
 "Military Construction, Air Force", \$5,000,000:

Provided, That not later than 60 days after the date of enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.]

SEC. 129. For an additional amount for the accounts and in the amounts specified for design for barracks, to remain available until September 30, 2030:

"Military Construction, Army", \$5,000,000;
 "Military Construction, Navy and Marine Corps", \$5,000,000; and
 "Military Construction, Air Force", \$5,000,000:

Provided, That not later than 60 days after the date of enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.]

SEC. 130. For an additional amount for the accounts and in the amounts specified for unspecified minor construction for demolition, to remain available until September 30, 2030:

"Military Construction, Army", \$10,000,000;
 "Military Construction, Navy and Marine Corps", \$25,000,000; and
 "Military Construction, Air Force", \$10,000,000:]

Provided, That not later than 60 days after the date of enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.]

SEC. 131. None of the funds made available by this Act may be used to carry out the closure or realignment of the United States Naval Station, Guantánamo Bay, Cuba.]

SEC. [132] 121. Notwithstanding limitations in this and prior Acts on the obligation or expenditure of military construction appropriations for planning and design and construction of projects at Arlington National Cemetery, unobligated funds available to the Department of the Army for military construction projects may be obligated for access road projects at Arlington National Cemetery that have been authorized in accordance with section 210 of title 23, United State Code. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

TITLE VIII—GENERAL PROVISIONS

SEC. 8001. No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes not authorized by the Congress.

SEC. 8002. During the current fiscal year, provisions of law prohibiting the payment of compensation to, or employment of, any person not a citizen of the United States shall not apply to personnel of the Department of Defense: *Provided*, That salary increases granted to direct and indirect hire foreign national employees of the Department of Defense funded by this Act shall not be at a rate in excess of the percentage increase authorized by law for civilian employees of the Department of Defense whose pay is computed under the provisions of section 5332 of title 5, United States Code, or at a rate in excess of the percentage increase provided by the appropriate host nation to its own employees, whichever is higher: *Provided further*, That this section shall not apply to Department of Defense foreign service national employees serving at United States diplomatic missions whose pay is set by the Department of State under the Foreign Service Act of 1980: *Provided further*, That the limitations of this provision shall not apply to foreign national employees of the Department of Defense in the Republic of Turkey.

SEC. 8003. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year, unless expressly so provided herein.

(TRANSFER OF FUNDS)

SEC. 8004. Upon determination by the Secretary of Defense that such action is necessary in the national interest, the Secretary may, with the approval of the Director of the Office of Management and Budget, transfer not to exceed \$10,000,000,000 of working capital funds of the Department of Defense or funds made available in this Act to the Department of Defense for military functions (except military construction) between such appropriations or funds or any subdivision thereof, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: *Provided*, That the Secretary of Defense shall notify the Congress promptly of all transfers made pursuant to this authority or any other authority in this Act: *Provided further*, That transfers among military personnel appropriations shall not be taken into account for purposes of the limitation on the amount of funds that may be transferred under this section.

SEC. 8005. (a) Not later than 60 days after the date of the enactment of this Act, the Department of Defense shall submit a report to the congressional defense committees to establish the baseline for application of reprogramming and transfer authorities for fiscal year 2027: *Provided*, That the report shall include—

- (1) a table for each appropriation with a separate column to display the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level;
- (2) a delineation in the table for each appropriation both by budget activity and program, project, and activity as detailed in the Budget Appendix; and
- (3) an identification of items of special congressional interest.

(b) Notwithstanding section 8004 of this Act, none of the funds provided in this Act shall be available for reprogramming or transfer until the report identified in subsection (a) is submitted to the congressional defense committees, unless the Secretary of Defense certifies in writing to the congressional defense committees that such reprogramming or transfer is necessary as an emergency requirement: *Provided*, That this subsection shall not apply to transfers from the following appropriations accounts:

- (1) "Environmental Restoration, Army";
- (2) "Environmental Restoration, Navy";
- (3) "Environmental Restoration, Air Force";
- (4) "Environmental Restoration, Defense-Wide";
- (5) "Environmental Restoration, Formerly Used Defense Sites";
- (6) "Shipbuilding and Conversion, Navy—Columbia Class Submarine (AP)" and "Shipbuilding and Conversion, Navy—Columbia Class Submarine", for transfers to the National Sea-Based Deterrence Fund, pursuant to section 2218a of title 10, United States Code; and
- (7) "Drug Interdiction and Counter-drug Activities, Defense".

(TRANSFER OF FUNDS)

SEC. 8006. During the current fiscal year, cash balances in working capital funds of the Department of Defense established pursuant to section 2208 of title 10, United States Code, may be maintained in only such amounts as are necessary at any time for cash disbursements to be made from such funds: Provided, That transfers may be made between such funds: Provided further, That transfers may be made between working capital funds and the "Foreign Currency Fluctuations, Defense" appropriation and the "Operation and Maintenance" appropriation accounts in such amounts as may be determined by the Secretary of Defense, with the approval of the Director of the Office of Management and Budget, except that such transfers may not be made unless the Secretary of Defense has notified the Congress of the proposed transfer: Provided further, That except in amounts equal to the amounts appropriated to working capital funds in this Act, no obligations may be made against a working capital fund to procure or increase the value of war reserve material inventory, unless the Secretary of Defense has notified the Congress prior to any such obligation.

SEC. 8007. Within the funds appropriated for the operation and maintenance of the Armed Forces, funds are hereby appropriated pursuant to section 401 of title 10, United States Code, for humanitarian and civic assistance costs under chapter 20 of title 10, United States Code: Provided, That such funds may also be obligated for humanitarian and civic assistance costs incidental to authorized operations and pursuant to authority granted in section 401 of title 10, United States Code, and these obligations shall be reported as required by section 401(d) of title 10, United States Code: Provided further, That funds available for operation and maintenance shall be available for providing humanitarian and similar assistance by using Civic Action Teams in the Trust Territories of the Pacific Islands and freely associated states of Micronesia, pursuant to the Compact of Free Association as authorized by Public Law 99-239: Provided further, That upon a determination by the Under Secretary of Defense for Personnel and Readiness that such action is beneficial for graduate medical education programs conducted at Defense Health Agency medical facilities located in Hawaii, the Under Secretary of Defense for Personnel and Readiness may authorize the provision of medical services at such facilities and transportation to such facilities, on a nonreimbursable basis, for civilian patients from American Samoa, the Commonwealth of the Northern Mariana Islands, the Marshall Islands, the Federated States of Micronesia, Palau, and Guam.

(TRANSFER OF FUNDS)

SEC. 8008. (a) Funds appropriated in title III of this Act for the Department of Defense Pilot Mentor-Protege Program may be transferred to any other appropriation contained in this Act solely for the purpose of implementing a Mentor-Protege Program developmental assistance agreement pursuant to section 4902 of title 10, United States Code, under the authority of this provision or any other transfer authority contained in this Act.

(b) The Secretary of Defense shall include with the budget justification documents in support of the budget for fiscal year 2028 (as submitted to Congress pursuant to section 1105 of title 31, United States Code) a description of each transfer under this section that occurred during the last fiscal year before the fiscal year in which such budget is submitted.

SEC. 8009. None of the funds in this Act may be available for the purchase by the Department of Defense (and its departments and agencies) of welded shipboard anchor and mooring chain unless the anchor and mooring chain are manufactured in the United States from components which are substantially manufactured in the United States: Provided, That for the purpose of this section, the term "manufactured" shall include cutting, heat treating, quality control, testing of chain and welding (including the forging and shot blasting process): Provided further, That for the purpose of this section substantially all of the components of anchor and mooring chain shall be considered to be produced or manufactured in the United States if the aggregate cost of the components produced or manufactured in the United States exceeds the aggregate cost of the components produced or manufactured outside the United States: Provided further, That when adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis, the Secretary of the Service responsible for the procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate that such an acquisition must be made in order to acquire capability for national security purposes.

SEC. 8010. (a) Notwithstanding any other provision of law, the Secretary of the Air Force may convey at no cost to the Air Force, without consideration, to Indian tribes located in the States of Nevada, Idaho, North Dakota, South Dakota, Montana, Oregon, Minnesota, and Washington relocatable military housing units located at Grand Forks Air Force Base, Malmstrom Air Force Base, Mountain Home Air Force Base, Ellsworth Air Force Base, and Minot Air Force Base that are excess to the needs of the Air Force.

(b) The Secretary of the Air Force shall convey, at no cost to the Air Force, military housing units under subsection (a) in accordance with the request for such units that are submitted to the Secretary by the Operation Walking Shield Program on behalf of Indian tribes located in the States of Nevada, Idaho, North Dakota, South Dakota, Montana, Oregon, Minnesota, and Washington. Any such conveyance shall be subject to the condition that the housing units shall be removed within a reasonable period of time, as determined by the Secretary.

(c) The Operation Walking Shield Program shall resolve any conflicts among requests of Indian tribes for housing units under subsection (a) before submitting requests to the Secretary of the Air Force under subsection (b).

(d) In this section, the term "Indian tribe" means any recognized Indian tribe included on the current list published by the Secretary of the Interior under section 104 of the Federally Recognized Indian Tribe Act of 1994 (Public Law 103-454; 108 Stat. 4792; 25 U.S.C. 5131).

SEC. 8011. Funds appropriated by this Act for the Defense Media Activity shall not be used for any national or international political or psychological activities.

SEC. 8012. Except when acting in a technical advisory capacity, no member of a Board of Directors, Trustees, Overseers, Advisory Group, Special Issues Panel, Visiting Committee, or any similar entity of a defense federally funded research and development center (FFRDC), or any entity that contracts with the Federal government to manage or operate one or more FFRDCs, or any paid consultant to a defense FFRDC shall receive funds appropriated by this Act as compensation for services as a member of such entity: Provided, That a member of any such entity shall be allowed travel expenses and per diem as authorized under the Federal Joint Travel Regulations, when engaged in the performance of membership duties: Provided further, That except when acting in a technical advisory capacity, no paid consultant shall receive funds appropriated by this Act as compensation by more than one FFRDC in a calendar year.

SEC. 8013. For the purposes of this Act, the term "congressional defense committees" means the Armed Services Committee of the House of Representatives, the Armed Services Committee of the Senate, the Subcommittee on Defense of the Committee on Appropriations of the House of Representatives, and the Subcommittee on Defense of the Committee on Appropriations of the Senate.

SEC. 8014. For the purposes of this Act, the term "congressional intelligence committees" means the Permanent Select Committee on Intelligence of the House of Representatives, the Select Committee on Intelligence of the Senate, the Subcommittee on Defense of the Committee on Appropriations of the House of Representatives, and the Subcommittee on Defense of the Committee on Appropriations of the Senate.

SEC. 8015. During the current fiscal year, the Department of Defense may acquire the modification, depot maintenance and repair of aircraft, vehicles and vessels as well as the production of components and other Defense-related articles, through competition between Department of Defense depot maintenance activities and private firms: Provided, That the Senior Acquisition Executive of the military department or Defense Agency concerned, with power of delegation, shall certify that successful bids include comparable estimates of all direct and indirect costs for both public and private bids: Provided further, That Office of Management and Budget Circular A-76 shall not apply to competitions conducted under this section.

SEC. 8016. (a) None of the funds appropriated in this Act may be expended by an entity of the Department of Defense unless the entity, in expending the funds, complies with the Buy American Act. For purposes of this subsection, the term "Buy American Act" means chapter 83 of title 41, United States Code.

(b) If the Secretary of Defense determines that a person has been convicted of intentionally affixing a label bearing a "Made in America" inscription to any product sold in or shipped to the United States that is not made in America, the Secretary shall determine, in accordance with section 4658 of title 10, United States Code, whether the person should be debarred from contracting with the Department of Defense.

(c) In the case of any equipment or products purchased with appropriations provided under this Act, it is the sense of the Congress that any entity of the Department of Defense, in expending the appropriation, purchase only American-made equipment and products, provided that American-made equipment and products are cost-competitive, quality competitive, and available in a timely fashion.

SEC. 8017. None of the funds appropriated or made available in this Act shall be used to procure carbon, alloy, or armor steel plate for use in any Government-owned facility or property under the control of the Department of Defense which were not melted and rolled in the United States or Canada: Provided, That these procurement restrictions shall apply to any and all Federal Supply Class 9515, American Society of Testing and Materials (ASTM) or American Iron and Steel Institute (AISI) specifications of carbon, alloy or armor steel plate: Provided further, That the Secretary of the military department responsible for the procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations

of the House of Representatives and the Senate that adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis and that such an acquisition must be made in order to acquire capability for national security purposes: Provided further, That these restrictions shall not apply to contracts which are in being as of the date of the enactment of this Act.

SEC. 8018. (a)(1) If the Secretary of Defense, after consultation with the United States Trade Representative, determines that a foreign country which is party to an agreement described in paragraph (2) has violated the terms of the agreement by discriminating against certain types of products produced in the United States that are covered by the agreement, the Secretary of Defense shall rescind the Secretary's blanket waiver of the Buy American Act with respect to such types of products produced in that foreign country.

(2) An agreement referred to in paragraph (1) is any reciprocal defense procurement memorandum of understanding, between the United States and a foreign country pursuant to which the Secretary of Defense has prospectively waived the Buy American Act for certain products in that country.

(b) For purposes of this section, the term "Buy American Act" means chapter 83 of title 41, United States Code.

SEC. 8019. None of the funds appropriated by this Act may be used for the procurement of ball and roller bearings other than those produced by a domestic source and of domestic origin: Provided, That the Secretary of the military department responsible for such procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate, that adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis and that such an acquisition must be made in order to acquire capability for national security purposes: Provided further, That this restriction shall not apply to the purchase of "commercial products", as defined by section 103 of title 41, United States Code, except that the restriction shall apply to ball or roller bearings purchased as end items.

SEC. 8020. None of the funds in this Act may be used to purchase any supercomputer which is not manufactured in the United States, unless the Secretary of Defense certifies to the congressional defense committees that such an acquisition must be made in order to acquire capability for national security purposes that is not available from United States manufacturers.

SEC. 8021. None of the funds made available in this Act, or any subsequent Act making appropriations for the Department of Defense, may be used for the purchase or manufacture of a flag of the United States unless such flags are treated as covered items under section 4862(b) of title 10, United States Code.

SEC. 8022. During the current fiscal year, amounts contained in the Department of Defense Overseas Military Facility Investment Recovery Account shall be available until expended for the payments specified by section 2687a(b)(2) of title 10, United States Code.

SEC. 8023. During the current fiscal year, appropriations which are available to the Department of Defense for operation and maintenance may be used to purchase items having an investment item unit cost of not more than \$650,000: Provided, That upon determination by the Secretary of Defense that such action is necessary to meet the operational requirements of a Commander of a Combatant Command engaged in a contingency operation, such funds may be used to purchase items having an investment item unit cost of not more than \$850,000: Provided further, such funds may be used to purchase habitable relocatable facilities having an investment item unit cost of not more than \$3,000,000.

SEC. 8024. Up to \$16,809,000 of the funds appropriated under the heading "Operation and Maintenance, Navy" may be made available for the Asia Pacific Regional Initiative Program for the purpose of enabling the United States Indo-Pacific Command to execute Theater Security Cooperation activities such as humanitarian assistance, and payment of incremental and personnel costs of training and exercising with foreign security forces: Provided, That funds made available for this purpose may be used, notwithstanding any other funding authorities for humanitarian assistance, security assistance or combined exercise expenses: Provided further, That funds may not be obligated to provide assistance to any foreign country that is otherwise prohibited from receiving such type of assistance under any other provision of law.

SEC. 8025. None of the funds appropriated by this Act for programs of the Central Intelligence Agency shall remain available for obligation beyond the current fiscal year, except for funds appropriated for the Reserve for Contingencies, which shall remain available until September 30, 2028: Provided, That funds appropriated, transferred, or otherwise credited to the Central Intelligence Agency Central Services Working Capital Fund during this or any prior or subsequent fiscal year shall remain available until expended: Provided further, That any funds appropriated or transferred to the Central Intelligence Agency for advanced research and development acquisition, for agent operations, and for covert action programs authorized by the President under section 503 of the National Security Act of 1947 (50 U.S.C. 3093)

shall remain available until September 30, 2028: Provided further, That any funds appropriated or transferred to the Central Intelligence Agency for the construction, improvement, or alteration of facilities, including leased facilities, to be used primarily by personnel of the intelligence community, shall remain available until September 30, 2029.

SEC. 8026. None of the funds appropriated or otherwise made available in this Act may be obligated or expended for assistance to the Democratic People's Republic of Korea unless specifically appropriated for that purpose: Provided, That this restriction shall not apply to any activities incidental to the Defense POW/MIA Accounting Agency mission to recover and identify the remains of United States Armed Forces personnel from the Democratic People's Republic of Korea.

SEC. 8027. Notwithstanding any other provision in this Act, the Small Business Innovation Research program and the Small Business Technology Transfer program set-asides shall be taken proportionally from all programs, projects, or activities to the extent they contribute to the extramural budget.

SEC. 8028. None of the funds available to the Department of Defense under this Act shall be obligated or expended to pay a contractor under a contract with the Department of Defense for costs of any amount paid by the contractor to an employee when—

(1) such costs are for a bonus or otherwise in excess of the normal salary paid by the contractor to the employee; and

(2) such bonus is part of restructuring costs associated with a business combination.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8029. During the current fiscal year, no more than \$30,000,000 of appropriations made in this Act under the heading "Operation and Maintenance, Defense-Wide" may be transferred to appropriations available for the pay of military personnel, to be merged with, and to be available for the same time period as the appropriations to which transferred, to be used in support of such personnel in connection with support and services for eligible organizations and activities outside the Department of Defense pursuant to section 2012 of title 10, United States Code: Provided, That upon a determination that all or part of the funds transferred are not necessary for the purposes provided herein, such amounts may be transferred back and merged with funds in this appropriation: Provided further, That the transfer authority provided under this provision is in addition to any other transfer authority provided in this Act.

SEC. 8030. (a) Notwithstanding any other provision of law, the Chief of the National Guard Bureau may permit the use of equipment of the National Guard Distance Learning Project by any person or entity on a space-available, reimbursable basis. The Chief of the National Guard Bureau shall establish the amount of reimbursement for such use on a case-by-case basis.

(b) Amounts collected under subsection (a) shall be credited to funds available for the National Guard Distance Learning Project and be available to defray the costs associated with the use of equipment of the project under that subsection. Such funds shall be available for such purposes without fiscal year limitation.

SEC. 8031. None of the funds appropriated in title IV of this Act may be used to procure end-items for delivery to military forces for operational training, operational use, or inventory requirements: Provided, That this restriction does not apply to end-items used in development, prototyping in accordance with an approved test strategy, and test activities preceding and leading to acceptance for operational use: Provided further, That this restriction does not apply to programs funded within the National Intelligence Program: Provided further, That the Secretary of Defense may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate that it is in the national security interest to do so.

SEC. 8032. Notwithstanding section 12310(b) of title 10, United States Code, a servicemember who is a member of the National Guard serving on full-time National Guard duty under section 502(f) of title 32, United States Code, may perform duties in support of the ground-based elements of the National Ballistic Missile Defense System.

SEC. 8033. None of the funds provided in this Act may be used to transfer to any nongovernmental entity ammunition held by the Department of Defense that has a center-fire cartridge and a United States military nomenclature designation of "armor penetrator", "armor piercing (AP)", "armor piercing incendiary (API)", or "armor-piercing incendiary tracer (API-T)", except to an entity performing demilitarization services for the Department of Defense under a contract that requires the entity to demonstrate to the satisfaction of the Department of Defense that armor piercing projectiles are either: (1) rendered incapable of reuse by the demilitarization process; or (2) used to manufacture ammunition pursuant to a contract with the Department of Defense or the manufacture of ammunition for export pursuant to a License for Permanent Export of Unclassified Military Articles issued by the Department of State.

SEC. 8034. Notwithstanding any other provision of law, the Chief of the National Guard Bureau, or their designee, may waive payment of all or part of the consideration that otherwise would be required under section 2667 of title 10, United States Code, in the case of a lease of personal property for a period not in excess of 1 year to any organization specified in section 508(d) of title 32, United States Code, or any other youth, social, or fraternal nonprofit organization as may be approved by the Chief of the National Guard Bureau, or their designee, on a case-by-case basis.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8035. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Army", \$389,742,819 shall remain available until expended: Provided, That, notwithstanding any other provision of law, the Secretary of Defense is authorized to transfer such funds to other activities of the Federal Government: Provided further, That the Secretary of Defense is authorized to enter into and carry out contracts for the acquisition of real property, construction, personal services, and operations related to projects carrying out the purposes of this section: Provided further, That contracts entered into under the authority of this section may provide for such indemnification as the Secretary determines to be necessary: Provided further, That projects authorized by this section shall comply with applicable Federal, State, and local law to the maximum extent consistent with the national security, as determined by the Secretary of Defense.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8036. During the current fiscal year, not to exceed \$11,000,000 from each of the appropriations made in title II of this Act for "Operation and Maintenance, Army", "Operation and Maintenance, Navy", and "Operation and Maintenance, Air Force" may be transferred by the military department concerned to its central fund established for Fisher Houses and Suites pursuant to section 2493(d) of title 10, United States Code.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8037. Of the amounts appropriated in this Act under the headings "Procurement, Defense-Wide" and "Research, Development, Test and Evaluation, Defense-Wide", \$500,000,000 shall be for the Israeli Cooperative Programs: Provided, That of this amount, \$20,000,000 shall be for the Secretary of Defense to provide to the Government of Israel for the procurement of the Iron Dome defense system to counter short-range rocket threats, subject to the U.S.-Israel Iron Dome Procurement Agreement, as amended; \$127,000,000 shall be for the Short Range Ballistic Missile Defense (SRBMD) program, including cruise missile defense research and development under the SRBMD program; \$30,000,000 shall be for co-production activities of SRBMD systems in the United States and in Israel to meet Israel's defense requirements consistent with each nation's laws, regulations, and procedures, subject to the U.S.-Israeli co-production agreement for SRBMD, as amended; \$150,000,000 shall be for an upper-tier component to the Israeli Missile Defense Architecture, of which \$150,000,000 shall be for co-production activities of Arrow 3 Upper Tier systems in the United States and in Israel to meet Israel's defense requirements consistent with each nation's laws, regulations, and procedures, subject to the U.S.-Israeli co-production agreement for Arrow 3 Upper Tier, as amended; and \$173,000,000 shall be for the Arrow System Improvement Program including development of a long range, ground and airborne, detection suite: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority contained in this Act.

SEC. 8038. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for intelligence activities and intelligence-related activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 3094) until the enactment of the Intelligence Authorization Act for Fiscal Year 2027.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8039. The Secretary of Defense may transfer funds from any available Department of the Navy appropriation to any available Navy ship construction appropriation for the purpose of liquidating necessary changes resulting from inflation, market fluctuations, or rate adjustments for any ship construction program appropriated in law: Provided, That the Secretary may transfer not to exceed \$40,000,000 under the authority provided by this section: Provided further, That the Secretary may not transfer any funds until 30 days after the proposed transfer has been reported to the Committees on Appropriations of the House of Representatives and the Senate, unless a response from the Committees is received sooner: Provided further, That any funds transferred pursuant to this section shall retain the same period of availability as when originally appropriated: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority contained elsewhere in this Act: Provided further, That the transfer authority provided by this section expires on September 30, 2031.

SEC. 8040. None of the funds provided in this Act shall be available for integration of foreign intelligence information unless the information has been lawfully collected and processed during the conduct of authorized foreign intelligence activities:

Provided, That information pertaining to United States persons shall only be handled in accordance with protections provided in the Fourth Amendment of the United States Constitution as implemented through Executive Order No. 12333.

SEC. 8041. None of the funds appropriated by this Act for programs of the Office of the Director of National Intelligence shall remain available for obligation beyond the current fiscal year, except for funds appropriated for research and technology, which shall remain available until September 30, 2028.

SEC. 8042. For purposes of section 1553(b) of title 31, United States Code, any subdivision of appropriations made in this Act under the heading "Shipbuilding and Conversion, Navy" shall be considered to be for the same purpose as any subdivision under the heading "Shipbuilding and Conversion, Navy" appropriations in any prior fiscal year, and the 1 percent limitation shall apply to the total amount of the appropriation.

SEC. 8043. (a) None of the funds appropriated or otherwise made available by this Act may be expended for any Federal contract for an amount in excess of \$1,000,000, unless the contractor agrees not to—

(1) enter into any agreement with any of its employees or independent contractors that requires, as a condition of employment, that the employee or independent contractor agree to resolve through arbitration any claim under title VII of the Civil Rights Act of 1964 or any tort related to or arising out of sexual assault or harassment, including assault and battery, intentional infliction of emotional distress, false imprisonment, or negligent hiring, supervision, or retention; or

(2) take any action to enforce any provision of an existing agreement with an employee or independent contractor that mandates that the employee or independent contractor resolve through arbitration any claim under title VII of the Civil Rights Act of 1964 or any tort related to or arising out of sexual assault or harassment, including assault and battery, intentional infliction of emotional distress, false imprisonment, or negligent hiring, supervision, or retention.

(b) None of the funds appropriated or otherwise made available by this Act may be expended for any Federal contract unless the contractor certifies that it requires each covered subcontractor to agree not to enter into, and not to take any action to enforce any provision of, any agreement as described in paragraphs (1) and (2) of subsection (a), with respect to any employee or independent contractor performing work related to such subcontract. For purposes of this subsection, a "covered subcontractor" is an entity that has a subcontract in excess of \$1,000,000 on a contract subject to subsection (a).

(c) The prohibitions in this section do not apply with respect to a contractor's or subcontractor's agreements with employees or independent contractors that may not be enforced in a court of the United States.

(d) The Secretary of Defense may waive the application of subsection (a) or (b) to a particular contractor or subcontractor for the purposes of a particular contract or subcontract if the Secretary or the Deputy Secretary personally determines that the waiver is necessary to avoid harm to national security interests of the United States, and that the term of the contract or subcontract is not longer than necessary to avoid such harm. The determination shall set forth with specificity the grounds for the waiver and for the contract or subcontract term selected, and shall state any alternatives considered in lieu of a waiver and the reasons each such alternative would not avoid harm to national security interests of the United States. The Secretary of Defense shall transmit to Congress, and simultaneously make public, any determination under this subsection not less than 15 business days before the contract or subcontract addressed in the determination may be awarded.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8044. From within the funds appropriated for operation and maintenance for the Combat and Operational Medicine Program in this Act, up to \$174,000,000, shall be available for transfer to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund in accordance with the provisions of section 1704 of the National Defense Authorization Act for Fiscal Year 2010, Public Law 111-84: Provided, That for purposes of section 1704(b), the facility operations funded are operations of the integrated Captain James A. Lovell Federal Health Care Center, consisting of the North Chicago Veterans Affairs Medical Center, the Navy Ambulatory Care Center, and supporting facilities designated as a combined Federal medical facility as described by section 706 of Public Law 110-417: Provided further, That additional funds may be transferred from funds appropriated for operation and maintenance for the Combat and Operational Medicine Program to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Defense to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 8045. Notwithstanding price or other limitations applicable to the purchase of passenger carrying vehicles, appropriations available to the Department of Defense may be used for the purchase of: (1) heavy and light armored vehicles for the physical security of personnel or for force protection purposes up to a limit of

\$70,000 per vehicle; and (2) passenger motor vehicles up to a limit of \$75,000 per vehicle for use by military and civilian employees of the Department of Defense in the United States Central Command area of responsibility: Provided, That such funds may not be used for such purchases if such vehicles are not produced in the United States, unless the President determines that a waiver of this purchase requirement is necessary.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8046. Upon a determination by the Director of National Intelligence that such action is necessary and in the national interest, the Director may, with the approval of the Director of the Office of Management and Budget, transfer not to exceed \$1,500,000,000 of the funds made available in this Act for the National Intelligence Program.

SEC. 8047. None of the funds made available by this Act may be used by the National Security Agency to—

(1) conduct an acquisition pursuant to section 702 of the Foreign Intelligence Surveillance Act of 1978 for the purpose of targeting a United States person; or

(2) acquire, monitor, or store the contents (as such term is defined in section 2510(8) of title 18, United States Code) of any electronic communication of a United States person from a provider of electronic communication services to the public pursuant to section 501 of the Foreign Intelligence Surveillance Act of 1978.

SEC. 8048. Of the amounts appropriated in this Act for "Operation and Maintenance, Navy", \$881,029,000, to remain available until expended, may be used for any purposes related to the National Defense Reserve Fleet established under section 11 of the Merchant Ship Sales Act of 1946 (46 U.S.C. 57100): Provided, That such amounts are available for reimbursements to the Ready Reserve Force, Maritime Administration account of the United States Department of Transportation for programs, projects, activities, and expenses related to the National Defense Reserve Fleet.

SEC. 8049. (a) None of the funds provided in this Act for the TAO Fleet Oiler program shall be used to award a new contract that provides for the acquisition of the following components unless those components are manufactured in the United States: Auxiliary equipment (including pumps) for shipboard services; propulsion equipment (including engines, reduction gears, and propellers); shipboard cranes; spreaders for shipboard cranes; and anchor chains, specifically for the seventh and subsequent ships of the fleet.

(b) None of the funds provided in this Act for the FFG(X) Frigate program shall be used to award a new contract that provides for the acquisition of the following components unless those components are manufactured in the United States: Air circuit breakers; gyrocompasses; electronic navigation chart systems; steering controls; pumps; propulsion and machinery control systems; totally enclosed lifeboats; auxiliary equipment pumps; shipboard cranes; auxiliary chill water systems; and propulsion propellers: Provided, That the Secretary of the Navy shall incorporate United States manufactured propulsion engines and propulsion reduction gears into the FFG(X) Frigate program beginning not later than with the eleventh ship of the program.

SEC. 8050. None of the funds made available by this Act may be used for Government Travel Charge Card expenses by military or civilian personnel of the Department of Defense for gaming, or for entertainment that includes topless or nude entertainers or participants, as prohibited by Department of Defense FMR, Volume 9, Chapter 3 and Department of Defense Instruction 1015.10 (enclosure 3, 14a and 14b).

SEC. 8051. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network is designed to block access to pornography websites.

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

SEC. 8052. None of the funds provided for, or otherwise made available, in this or any other Act, may be obligated or expended by the Secretary of Defense to provide motorized vehicles, aviation platforms, munitions other than small arms and munitions appropriate for customary ceremonial honors, operational military units, or operational military platforms if the Secretary determines that providing such units, platforms, or equipment would undermine the readiness of such units, platforms, or equipment.

SEC. 8053. Amounts appropriated under titles II, III, and IV of this Act may be used for expenses for the agile research, development, test and evaluation, procurement, production, modification, and operation and maintenance for software and digital technology programs.

SEC. 8054. During the current fiscal year, the Department of Defense is authorized to incur obligations of not to exceed \$350,000,000 for purposes specified in section 2350j(c) of title 10, United States Code, in anticipation of receipt of contributions, only from the Government of Kuwait, under that section: Provided, That, such contributions shall, upon receipt, be credited to the appropriations or fund which incurred such obligations.

SEC. 8055. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$1,273,173,000, to remain available until September 30, 2028, shall be available for the International Security Cooperation Programs Account to provide support and assistance to foreign national security forces to execute partner capacity building programs: Provided, That the Secretary of Defense shall provide quarterly reports to the Committees on Appropriations of the House of Representatives and the Senate on the use and status of funds made available in this section.

SEC. 8056. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$196,336,000, to remain available until September 30, 2028, shall be available to reimburse countries other than Pakistan under section 1226 of the National Defense Authorization Act for Fiscal Year 2016 (22 U.S.C. 2151 note), for enhanced border security, of which not less than \$75,000,000 shall be for Jordan: Provided further, That the Secretary of Defense shall provide quarterly reports to the Committees on Appropriations of the House of Representatives and the Senate on the use and status of funds made available in this section.

SEC. 8057. None of the funds made available by this Act for excess defense articles, assistance under section 333 of title 10, United States Code, or peacekeeping operations for the countries designated annually to be in violation of the standards of the Child Soldiers Prevention Act of 2008 (Public Law 110-457; 22 U.S.C. 2370e-1) may be used to support any military training or operation that includes child soldiers, as defined by the Child Soldiers Prevention Act of 2008, unless such assistance is otherwise permitted under section 404 of the Child Soldiers Prevention Act of 2008.

SEC. 8058. Equipment procured using funds provided in prior Acts under the heading "Counterterrorism Partnerships Fund" for the program authorized by section 1209 of the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 (Public Law 113-291), or under the heading "Iraq Train and Equip Fund" for the program authorized by section 1236 of such Act, and not yet transferred to authorized recipients may be transferred to foreign security forces, irregular forces, groups, or individuals, authorized to receive assistance using amounts provided under the heading "Counter-ISIS Train and Equip Fund" in this Act.

SEC. 8059. (a) Neither the President nor his designee may allocate any amounts that are made available for any fiscal year under section 102(b)(2) of the CHIPS Act of 2022 if there is in effect an Act making or continuing appropriations for part of a fiscal year for the Department of Defense: Provided, That in any fiscal year, the matter preceding this proviso shall not apply to the allocation, apportionment, or allotment of amounts for continuing administration of programs allocated using funds transferred from the CHIPS for America Defense Fund, which may be allocated pursuant to the transfer authority in section 102(b)(1) of the CHIPS Act of 2022.

(b) The Secretary of Defense may reallocate funds allocated pursuant to section 102(b)(3) of the CHIPS Act of 2022, subject to the terms and conditions contained in the provisos in section 8004 of this Act.

(c) Concurrent with the annual budget submission of the President for fiscal year 2028, the Secretary of Defense shall submit to the Committees on Appropriations of the House of Representatives and the Senate proposed allocations by account and by program, project, or activity, with detailed justifications, for amounts made available under section 102(b)(2) of the CHIPS Act of 2022 for fiscal year 2028.

SEC. 8060. The Secretary of Defense may obligate funds made available in this Act for procurement or for research, development, test and evaluation for the F-35 Joint Strike Fighter to modify up to nine F-35 aircraft, including up to three F-35 aircraft of each variant, to a test configuration: Provided, That the Secretary of Defense shall, with the concurrence of the Secretary of the Air Force and the Secretary of the Navy, notify the congressional defense committees not fewer than 30 days prior to obligating funds under this section.

SEC. 8061. The Secretary of Defense may use up to \$650,000,000 of the amounts appropriated or otherwise made available in this Act to the Department of Defense for the rapid acquisition and deployment of supplies and associated support services pursuant to section 3601 of title 10, United States Code, but only for the purposes specified in clauses (i), (ii), (iii), and (iv) of subsection (c)(3)(B) of such section and subject to the applicable limits specified in clauses (i), (ii), and (iii) of such subsection and, in the case of clause (iv) of such subsection, subject to a limit of \$50,000,000, or for the purposes specified in section 229 of the National Defense Authorization Act for Fiscal Year 2024 (Public Law 118-31) and subject to a limit of \$100,000,000:

Provided, That the Secretary of Defense shall notify the congressional defense committees promptly of all uses of this authority.

SEC. 8062. None of the funds made available by this Act may be used to support any activity conducted by, or associated with, the Wuhan Institute of Virology.

SEC. 8063. None of the funds made available by this Act may be used to fund any work to be performed by EcoHealth Alliance, Inc. in China on research supported by the government of China unless the Secretary of Defense determines that a waiver to such prohibition is in the national security interests of the United States and, not later than 14 days after granting such a waiver, submits to the congressional defense committees a detailed justification for the waiver, including—

- (1) an identification of the Department of Defense entity obligating or expending the funds;
- (2) an identification of the amount of such funds;
- (3) an identification of the intended purpose of such funds;
- (4) an identification of the recipient or prospective recipient of such funds (including any third-party entity recipient, as applicable);
- (5) an explanation for how the waiver is in the national security interests of the United States; and
- (6) any other information the Secretary determines appropriate.

SEC. 8064. None of the funds made available by this Act may be used in contravention of section 525 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 (Public Law 117–263).

SEC. 8065. None of the funds appropriated or otherwise made available by this Act may be made available to remove a Chinese military company from the list required by section 1260H of the National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283), except in accordance with subsection (b)(3) of such section and 15 days following written notification to the congressional defense committees.

SEC. 8066. Funds appropriated in title III of this Act may be used for multiyear procurement contracts for the following systems and components (e.g., fuzes engines, motors, launchers), items, services, logistics, supply, and Fleet support associated with those systems: Joint Advanced Tactical Missile ("JATM"), Standard Missile–3 IB ("SM-3 IB"), Standard Missile–3 IIA ("SM-3 IIA"), Precision Strike Missile ("PrSM"), Standard Missile–6 ("SM-6"), Tomahawk Land Attack Missile ("TLAM") & Maritime Strike Tomahawk ("MST"), Advanced Medium-Range Air-to-Air Missile ("AMRAAM"), Joint Air-to-Surface Standoff Missile ("JASSM"), Long Range Anti-Ship Missile ("LRASM"), Terminal High Altitude Area Defense ("THAAD"), Phased Array Tracking to Intercept On Target Advanced Capability–3 Missile Segment Enhancement ("PAC-3 MSE"), Family of Affordable Mass Munitions ("FAMM"), Extended-Range Attack Munition ("ERAM"), Enterprise Test Vehicle ("ETV"), Ground-Launched Low-Cost Cruise Missile Systems, or Low-cost hypersonic strike systems.

SEC. 8067. There is hereby established in the Treasury of the United States a fund to be known as the Military Health Nonrecurring Expenses Transformational Fund (the Fund): Provided, That unobligated balances of expired discretionary funds appropriated for this or any succeeding fiscal year from the General Fund of the Treasury to the Department of Defense for "Combat and Operational Medicine Program" and the "Private Sector Care Program" accounts by this or any other Act may be transferred (not later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated) into the Fund: Provided further, That amounts deposited in the Fund shall be available until expended: Provided further, That, in addition to any other funds available for such purposes, amounts in the Fund shall be available, subject to approval by the Office of Management and Budget, for facilities infrastructure improvements, including maintenance, at Department of Defense medical treatment facilities; and for information technology systems improvements and sustainment of the military health system: Provided further, That amounts in the Fund may be obligated only after the Committees on Appropriations of both Houses of Congress are notified at least 15 days in advance of the planned use of such funds.

SEC. 8068. From amounts appropriated or otherwise made available by title II of this Act under the heading "Operation and Maintenance, Navy", the Secretary of Defense may reimburse the Federated States of Micronesia in an amount not to exceed \$140,000,000 for land acquisition costs for defense sites in Yap.

SEC. 8069. Funds available to the Department of Defense for operation and maintenance may be used, notwithstanding any other provision of law, for advance payments for contract services for accessing a virtual computing environment for information technology: Provided, That such advance payments may only be made for contracts with an overall period of performance that does not exceed one year.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8070. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$1,000,000,000, to remain available until September 30, 2028, may be used for replacement of defense articles and for reim-

bursement of defense services provided to or identified for provision to Taiwan: Provided, That such funds may be transferred to appropriations made available under titles II, III, IV, and V of this Act for replacement, through new procurement or repair of existing unserviceable equipment, of defense articles from the stocks of the Department of Defense, and for reimbursement for defense services of the Department of Defense and military education and training, provided to the government of Taiwan or to foreign countries that have provided support to Taiwan at the request of the United States: Provided further, That funds transferred pursuant to this section shall be merged with and available for the same purposes and for the same time period as the appropriations to which the funds are transferred: Provided further, That the Secretary of Defense shall notify the congressional defense committees of the details of such transfers not less than 15 days before any such transfer: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back and merged with this appropriation: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided in this Act.

SEC. 8071. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide," \$1,000,000,000, to remain available until September 30, 2028, may be used for the Taiwan Security Cooperation Initiative.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8072. (a) IN GENERAL. For fiscal years 2027 through 2029, for any period during which continuing or full-year appropriations for such fiscal years are not in effect, there are hereby appropriated, out of any money in the Treasury not otherwise appropriated, such sums as are necessary to provide—

(1) standard rate of basic pay and allowances, individual clothing, subsistence, interest on deposits, gratuities, and permanent change of station travel (including all expenses thereof for organizational movements) to members of the Armed Forces (as defined in section 101(a)(4) of title 10, United States Code), including reserve components thereof, who perform active service during such period, for payments pursuant to section 156 of Public Law 97–377 (42 U.S.C. 402 note) and to the Department of Defense Military Retirement Fund;

(2) standard rate of basic pay and allowances to the civilian personnel of the Department of Defense (and the Department of Homeland Security in the case of the Coast Guard) whom the Secretary concerned determines are providing support to members of the Armed Forces described in paragraph (1); and

(3) payment to contractors of the Department of Defense (and the Department of Homeland Security in the case of the Coast Guard) for costs of providing services and whom the Secretary concerned determines are required to provide support to members of the Armed Forces described in paragraph (1).

(b) INTERIM CONTINUING APPROPRIATIONS.—Appropriations made available under subsection (a) may not be obligated or expended by the head of an agency during any period during which continuing appropriations for the purposes for which the amounts are made available under subsection (a) are in effect for the agency.

(c) CHARGE TO FUTURE APPROPRIATIONS.—Expenditures made pursuant to subsection (a) shall be charged to the applicable appropriation, fund, or authorization whenever an Act in which such applicable appropriation, fund, or authorization is included is enacted into law.

(d) DEFINITIONS.—In this section:

(1) ACTIVE SERVICE.—The term "active service" has the meaning given such term in section 101(d) of title 10, United States Code.

(2) RESERVE COMPONENT.—The term "reserve component" means a component named in section 10101 of title 10, United States Code.

(3) SECRETARY CONCERNED.—The term "Secretary concerned" means—

(A) the Secretary of Defense with respect to matters concerning the Department of Defense; and

(B) the Secretary of Homeland Security with respect to matters concerning the Coast Guard.

(e) CONTINUING APPROPRIATIONS FOR SURVIVORS OF DECEASED MILITARY SERVICE MEMBERS AND FOR OTHER PURPOSES.

(1) IN GENERAL.—For fiscal years 2027 through 2029, for any period during which continuing or full-year appropriations for such fiscal years are not in effect, there are hereby appropriated, out of any money in the Treasury not otherwise appropriated, such sums as are necessary to provide—

(A) death benefits as authorized in subchapter II of chapter 75 of title 10, United States Code;

(B) payment or reimbursement of travel and travel related expenses as authorized by section 453(f) of title 37, United States Code;

(C) temporary continuation of a basic allowance for housing for dependents of members dying on active duty, as authorized by section 403(l) of title 37, United States Code; and

(D) transitional compensation and lodging expenses for dependents of members separated for dependent abuse, as authorized by section 1059 of title 10, United States Code.

(f) **TERMINATION.** Appropriations and funds made available by subsection (a) for a particular fiscal year shall be available until whichever of the following first occurs during such fiscal year:

- (1) the enactment into law of an appropriation (including a continuing appropriation) for any purpose for which amounts are made available in subsection (a);
- (2) the enactment into law of the applicable regular or continuing appropriations resolution or other Act without any appropriation for such purpose; or
- (3) September 30 of the applicable fiscal year.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8073. The Secretary of Defense may transfer funds between any Department of Defense appropriation made available for the procurement of munitions including Standard Missile-6 ("SM-6") missile, Tomahawk Cruise Missile, Advanced Medium-Range Air-to-Air Missile ("AMRAAM"), Joint Air-to-Surface Standoff Missile ("JASSM"), Long Range Anti-Ship Missile ("LRASM"), Terminal High Altitude Area Defense ("THAAD"), Patriot Advanced Capability-3 ("PAC-3") Missile Segment Enhancement (MSE), Family of Affordable Mass Munitions ("FAMM"), Extended-Range Attack Munition ("ERAM"), Enterprise Test Vehicle ("ETV"), or ground-launched low-cost cruise missile systems (and products, services, and logistics support associated systems or a subsystem that performs a critical function of the missile system): Provided, That the Secretary of Defense may transfer amounts not to exceed \$1,000,000,000 under the authority provided by this section: Provided further, That any funds transferred pursuant to this section shall retain the same period of availability as when originally appropriated: Provided further, That the Secretary of Defense shall use the authority provided in this section only for the procurement of munitions items determined to be a higher priority than the purposes for which the funds were originally appropriated, and in no case may this authority be used for an item for which funds have been denied by the Congress: Provided further, That the Secretary of Defense may not transfer any funds until 15 days after written notification to the Committees on Appropriations of the House of Representatives and the Senate of the proposed transfer notifying at minimum, the amount of

funds proposed for transfer, the specific source munition line item and the specific recipient program, and the rationale that necessitates the use of this special authority: Provided further, That the authority provided under this section is in addition to any other transfer authority provided by law.

SEC. 8074. Notwithstanding section 8031 of this Act, amounts appropriated under the heading "Research, Development, Test and Evaluation, Defense-Wide" of this Act, as detailed in the eighth budget activity in the tables titled "Explanation of Project Level Adjustments" in the explanatory statement regarding this Act for Counter Small Unmanned Aircraft Systems (JLTF 401), may be used for expenses for agile research, development, test and evaluation, procurement, production, modification, and operation and maintenance requirements, including the initial acquisition of end-items for operational use: Provided, That none of these funds may be obligated or expended until 15 days after the Secretary of Defense provides the Committees on Appropriations of the House of Representatives and the Senate a detailed execution plan for such funds.

SEC. 8075. Section 905(e) of title 2, United States Code, is amended by striking "Non-defense" from the subsection heading and by striking ", except balances in the defense category,".

SEC. 8076. The Secretary of Defense may, with the approval of the Director of the Office of Management and Budget, transfer amounts made available for fiscal year 2027 in this or any other Act, including prior Acts, between appropriations provided under the headings "Private Sector Care Program" and "Combat and Operational Medicine Program", and such amounts transferred shall be merged with and to be available for the same purposes, and for the same time period, as the appropriation to which transferred: Provided, That transfer authority provided under this section may not be used where the items for which funds are requested has been denied by the Congress: Provided further, That amounts may be transferred pursuant to this section only upon written notification from the Secretary of Defense to the Committees on Appropriations of the House of Representatives and the Senate of the amount and purpose of the transfer: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided elsewhere in this Act.