

DEPARTMENT OF STATE AND OTHER INTERNATIONAL PROGRAMS

The Department of State and other international programs advance an America First foreign policy that protects our sovereignty, strengthens our security, and advances the prosperity of the American people. The President's 2027 Budget demonstrates our commitment to America's most enduring critical partners and enables the United States to lead effectively on the global stage.

ADMINISTRATION OF FOREIGN AFFAIRS

Federal Funds

H&L FRAUD PREVENTION AND DETECTION FEE

Program and Financing (in millions of dollars)

Identification code 019-5515-0-2-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	56	58	52
0900 Total new obligations, unexpired accounts (object class 41.0)	56	58	52
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	34	31	17
1021 Recoveries of prior year unpaid obligations	4	.....	.....
1070 Unobligated balance (total)	38	31	17
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	49	43	43
1203 Appropriation (previously unavailable)(special or trust)	3	3	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	-2	-2
1260 Appropriations, mandatory (total)	49	44	43
1900 Budget authority (total)	49	44	43
1930 Total budgetary resources available	87	75	60
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	31	17	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	35	25	32
3010 New obligations, unexpired accounts	56	58	52
3020 Outlays (gross)	-62	-51	-44
3040 Recoveries of prior year unpaid obligations, unexpired	-4	.....	.....
3050 Unpaid obligations, end of year	25	32	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	35	25	32
3200 Obligated balance, end of year	25	32	40
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	49	44	43
Outlays, gross:			
4100 Outlays from new mandatory authority	33	23	22
4101 Outlays from mandatory balances	29	28	22
4110 Outlays, gross (total)	62	51	44
4180 Budget authority, net (total)	49	44	43
4190 Outlays, net (total)	62	51	44

DIPLOMATIC PROGRAMS

For necessary expenses of the Department of State and the Foreign Service not otherwise provided for, \$9,367,928,000, of which \$1,405,189,200 may remain available until September 30, 2028, and of which up to \$4,139,123,000 may remain available until expended for Worldwide Security Protection: Provided, That funds made available under this heading shall be allocated in accordance with paragraphs (1) through (4), as follows:

(1) **HUMAN RESOURCES.**—For necessary expenses for training, human resources management, and salaries, including employment without regard to civil service and classification laws of persons on a temporary basis (not to exceed \$700,000), as authorized by section 801 of the United States Information and Educational

Exchange Act of 1948 (62 Stat. 11; Chapter 36), \$3,713,132,000, of which up to \$738,550,000 is for Worldwide Security Protection.

(2) **OVERSEAS PROGRAMS.**—For necessary expenses for the regional bureaus of the Department of State and overseas activities as authorized by law, \$1,364,625,000.

(3) **DIPLOMATIC POLICY AND SUPPORT.**—For necessary expenses for the functional bureaus of the Department of State, including representation to certain international organizations in which the United States participates pursuant to treaties ratified pursuant to the advice and consent of the Senate or specific Acts of Congress, general administration, and arms control, nonproliferation, and disarmament activities as authorized, \$868,335,000.

(4) **SECURITY PROGRAMS.**—For necessary expenses for security activities, \$3,421,836,000, of which up to \$3,400,573,000 is for Worldwide Security Protection.

(5) **REPROGRAMMING.**—Notwithstanding any other provision of this Act, funds may be reprogrammed within and between paragraphs (1) through (4) under this heading.

Program and Financing (in millions of dollars)

Identification code 019-0113-0-1-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Human Resources	3,100	3,269	3,300
0002 Overseas Programs	1,315	1,323	1,313
0003 Overseas Programs - Public Diplomacy	334	336	334
0005 Diplomatic Policy and Support	841	846	840
0006 Security	30	30	30
0007 Security - Worldwide Security Protection	3,866	3,890	4,109
0008 Overseas Contingency Operations	57	57	.....
0009 OHDACA/Enduring Welcome	30	30	.....
0010 Ukraine Supplemental Appropriations	58	58	.....
0011 Israel Supplemental Appropriations	65	65	.....
0012 CHIPS, PL 117-167	9	9	.....
0013 Other DP Activities	1	1	1
0799 Total direct obligations	9,706	9,914	9,927
0801 Diplomatic Programs (Reimbursable)	1,267	1,300	1,300
0900 Total new obligations, unexpired accounts	10,973	11,214	11,227
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	695	760	762
1001 Discretionary unobligated balance brought fwd, Oct 1	680	.....	.....
1011 Unobligated balance transfer from other acct [019-0524]	308	300	.....
1012 Unobligated balance transfers between expired and unexpired accounts	84	.....	.....
1021 Recoveries of prior year unpaid obligations	209	300	333
1033 Recoveries of prior year paid obligations	8	8	8
1070 Unobligated balance (total)	1,304	1,368	1,103
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	9,413	9,358	9,368
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [019-1159]	16	16	16
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,228	1,228	1,228
1701 Change in uncollected payments, Federal sources	6	6	6
1750 Spending auth from offsetting collections, disc (total)	1,234	1,234	1,234
1900 Budget authority (total)	10,663	10,608	10,618
1930 Total budgetary resources available	11,967	11,976	11,721
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-234	.....	.....
1941 Unexpired unobligated balance, end of year	760	762	494
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,025	3,412	4,118
3010 New obligations, unexpired accounts	10,973	11,214	11,227
3011 Obligations ("upward adjustments"), expired accounts	188	.....	.....
3020 Outlays (gross)	-11,214	-10,208	-10,487
3040 Recoveries of prior year unpaid obligations, unexpired	-209	-300	-333
3041 Recoveries of prior year unpaid obligations, expired	-351	.....	.....
3050 Unpaid obligations, end of year	3,412	4,118	4,525
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-20	-17	-23
3070 Change in uncollected pymts, Fed sources, unexpired	-6	-6	-6

DIPLOMATIC PROGRAMS—Continued
Program and Financing—Continued

Identification code 019–0113–0–1–153	2025 actual	2026 est.	2027 est.
3071 Change in uncollected pymts, Fed sources, expired	9		
3090 Uncollected pymts, Fed sources, end of year	-17	-23	-29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,005	3,395	4,095
3200 Obligated balance, end of year	3,395	4,095	4,496
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10,647	10,592	10,602
Outlays, gross:			
4010 Outlays from new discretionary authority	8,148	7,267	7,161
4011 Outlays from discretionary balances	3,056	2,925	3,310
4020 Outlays, gross (total)	11,204	10,192	10,471
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,173	-1,173	-1,173
4033 Non-Federal sources	-113	-113	-113
4040 Offsets against gross budget authority and outlays (total)	-1,286	-1,286	-1,286
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-6	-6	-6
4052 Offsetting collections credited to expired accounts	50	50	50
4053 Recoveries of prior year paid obligations, unexpired accounts	8	8	8
4060 Additional offsets against budget authority only (total)	52	52	52
4070 Budget authority, net (discretionary)	9,413	9,358	9,368
4080 Outlays, net (discretionary)	9,918	8,906	9,185
Mandatory:			
4090 Budget authority, gross	16	16	16
Outlays, gross:			
4100 Outlays from new mandatory authority		11	11
4101 Outlays from mandatory balances	10	5	5
4110 Outlays, gross (total)	10	16	16
4180 Budget authority, net (total)	9,429	9,374	9,384
4190 Outlays, net (total)	9,928	8,922	9,201

Diplomatic Programs (DP) is financed by this appropriation, fees for services, and reimbursements from other agencies (including for administrative and other services provided by the Department of State). The 2027 request includes funding to finalize the successful transition of the United States Agency for International Development (USAID) staffing costs fully integrated into the Department of State.

Funds are requested in the following categories:

Human Resources—This category supports American salaries at overseas and domestic U.S. diplomatic missions, including Department of State employees who carry out worldwide law enforcement security functions. Through continuous professional development and training, the Department ensures that its professionals have the skills, experience, and judgment to fulfill its functions at all levels. Training programs are designed to provide employees with the specific functional area and language skills needed for the conduct of foreign relations in the Department and abroad. This activity also supports the management, recruitment, and performance evaluation of Foreign and Civil Service employees and locally employed staff.

Overseas Programs—This category provides funding for the operational programs of all the regional bureaus of the Department of State, which are responsible for managing United States foreign policy through bilateral and multilateral relationships. Funds made available for 2027 will support United States embassies, consulates, and other diplomatic posts worldwide. Resources for this activity are used to provide for: the political and economic reporting and analysis of interests to the United States; the representation of U.S. diplomatic and national interests to countries abroad; and the bilateral and multilateral negotiation of U.S. foreign policy objectives, including the hosting of and participation in various international conferences, meetings, and other multilateral activities in the United States and abroad. This activity also encompasses medical programs for the Department of State, the Foreign Service, and other U.S. Government departments and agencies overseas. Centralized funding for travel and transportation of ef-

fects associated with the assignment, transfer, home leave and separation of the Department's personnel and dependents is also included in this activity.

Diplomatic Policy and Support—This category supports the operational programs of the functional bureaus of the Department of State, which includes providing overall policy direction, coordination, and program management among United States missions abroad in pursuit of regional and global foreign policy objectives, including the hosting of various international conferences and meetings in the United States and abroad. Resources also fund the management of U.S. participation in arms control, nonproliferation, and disarmament negotiations and other verification and compliance activities, in addition to funds otherwise available for such purposes. The information management activity in DP includes resources that are used for the creation, collection, processing, use, storage, and disposition of information required for the formulation and execution of foreign policy and for the conduct of daily business. Components of the information management activity include: telecommunications, information security, information system services, pouch, mail, and publishing services for both unclassified and classified information. These activities include domestic and overseas execution of Department programs, such as budget and financial management, contracting and procurement, domestic facilities and vehicles, and rental payments to GSA.

Security Programs—This category provides for the operation of security programs, including Worldwide Security Protection (WSP) and the Bureau of Diplomatic Security (DS), to protect diplomatic personnel, overseas diplomatic missions, residences, domestic facilities, and information. The salaries paid to Department employees who carry out worldwide law enforcement security functions are included in the Human Resources program activity. This activity identifies resources that are used in meeting security and counterintelligence responsibilities, both foreign and domestic, as well as supporting law enforcement activities for Passport and Visa Fraud and related offenses. Other programs include, but are not limited to: security operations; engineering services, which provide technical defense of U.S. Government personnel and facilities against electronic and physical attacks; homeland security-related activities; and protection of foreign dignitaries.

Object Classification (in millions of dollars)

Identification code 019–0113–0–1–153	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,751	2,500	2,497
11.3 Other than full-time permanent	53	53	53
11.5 Other personnel compensation	83	83	83
11.9 Total personnel compensation	2,887	2,636	2,633
12.1 Civilian personnel benefits	1,480	1,589	1,620
13.0 Benefits for former personnel	6	6	6
21.0 Travel and transportation of persons	264	266	264
22.0 Transportation of things	28	28	28
23.1 Rental payments to GSA	417	419	466
23.3 Communications, utilities, and miscellaneous charges	138	169	198
24.0 Printing and reproduction	6	6	6
25.1 Advisory and assistance services	934	990	1,033
25.3 Purchases of goods and services from Government accounts (ICASS)	2,974	3,229	3,101
26.0 Supplies and materials	190	191	190
31.0 Equipment	316	318	316
41.0 Grants, subsidies, and contributions	62	62	62
42.0 Insurance claims and indemnities	4	5	4
99.0 Direct obligations	9,706	9,914	9,927
99.0 Reimbursable obligations	1,267	1,300	1,300
99.9 Total new obligations, unexpired accounts	10,973	11,214	11,227

Employment Summary

Identification code 019–0113–0–1–153	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	19,257	17,257	17,290

CONSULAR AND BORDER SECURITY PROGRAMS

Of the amounts deposited in the Consular and Border Security Programs account in this or any prior fiscal year pursuant to section 7069(e) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (division K of Public Law 117–103), \$533,000,000 shall be available until expended for the purposes of such account: Provided, That the Secretary of State may by regulation authorize State officials or the United States Postal Service to collect and retain the execution fee for each application for a passport accepted by such officials or by that Service.

(CANCELLATION)

Of the unobligated balances available in the Consular and Border Security Programs account, \$500,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled 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.

Special and Trust Fund Receipts (in millions of dollars)			
Identification code 019–5713–0–2–153	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,813	1,769	1,398
Receipts:			
Current law:			
1130 Expedited Passport Fees, Consular and Border Security Programs	347	339	355
1130 Passport Security Surcharge, Consular and Border Security Programs	1,783	1,720	1,801
1130 Western Hemisphere Travel Surcharge, Consular and Border Security Programs	572	538	566
1130 Machine-Readable Visa Fee, Consular and Border Security Programs		2,270	2,270
1130 Machine-Readable Visa Fee, Consular and Border Security Programs	2,487		
1130 Immigrant Visa Security Surcharge, Consular and Border Security Programs	55	56	58
1130 Affidavit of Support Fee, Consular and Border Security Programs	43	42	43
1130 Diversity Immigrant Lottery Fee, Consular and Border Security Programs	19	17	18
1130 Passport Application and Execution Fee, Consular and Border Security Programs	534	517	533
1199 Total current law receipts	5,840	5,499	5,644
1999 Total receipts	5,840	5,499	5,644
2000 Total: Balances and receipts	7,653	7,268	7,042
Appropriations:			
Current law:			
2101 Consular and Border Security Programs	-6,742	-4,986	-5,111
2101 Consular and Border Security Programs		-513	-533
2103 Consular and Border Security Programs		-375	
2133 Consular and Border Security Programs	375		
2135 Consular and Border Security Programs	484	4	
2199 Total current law appropriations	-5,883	-5,870	-5,644
2999 Total appropriations	-5,883	-5,870	-5,644
5098 Rounding adjustment	-1		
5099 Balance, end of year	1,769	1,398	1,398

Program and Financing (in millions of dollars)

Identification code 019–5713–0–2–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Consular and Border Security Programs (Direct)	5,340	5,407	5,501
0801 Reimbursable program activity	53	55	56
0900 Total new obligations, unexpired accounts	5,393	5,462	5,557
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,970	2,662	2,370
1001 Discretionary unobligated balance brought fwd, Oct 1	1,970		
1021 Recoveries of prior year unpaid obligations	139	145	145
1033 Recoveries of prior year paid obligations	8		
1070 Unobligated balance (total)	2,117	2,807	2,515
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	6,742	4,986	5,111
1101 Appropriation (special or trust)		513	533
1103 Appropriation (previously unavailable)(special or trust)		375	

1131 Unobligated balance of appropriations permanently reduced		-900	-500
1133 Unobligated balance of appropriations temporarily reduced	-375		
1135 Appropriations precluded from obligation (special or trust)	-484	-4	
1160 Appropriation, discretionary (total)	5,883	4,970	5,144
Spending authority from offsetting collections, discretionary:			
1700 Collected	54	55	56
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	55	55	56
1900 Budget authority (total)	5,938	5,025	5,200
1930 Total budgetary resources available	8,055	7,832	7,715
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,662	2,370	2,158
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	2	2	2
1953 Expired unobligated balance, end of year	2	2	2

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,710	2,027	1,827
3010 New obligations, unexpired accounts	5,393	5,462	5,557
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-4,937	-5,517	-5,923
3040 Recoveries of prior year unpaid obligations, unexpired	-139	-145	-145
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	2,027	1,827	1,316
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3071 Change in uncollected pymts, Fed sources, expired	1	2	
3090 Uncollected pymts, Fed sources, end of year	-2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,708	2,025	1,827
3200 Obligated balance, end of year	2,025	1,827	1,316

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	5,938	5,025	5,200
Outlays, gross:			
4010 Outlays from new discretionary authority	3,549	3,601	3,820
4011 Outlays from discretionary balances	1,388	1,916	2,103
4020 Outlays, gross (total)	4,937	5,517	5,923
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-54	-55	-56
4033 Non-Federal sources	-9		
4040 Offsets against gross budget authority and outlays (total)	-63	-55	-56
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4052 Offsetting collections credited to expired accounts	1		
4053 Recoveries of prior year paid obligations, unexpired accounts	8		
4060 Additional offsets against budget authority only (total)	8		
4070 Budget authority, net (discretionary)	5,883	4,970	5,144
4080 Outlays, net (discretionary)	4,874	5,462	5,867
4180 Budget authority, net (total)	5,883	4,970	5,144
4190 Outlays, net (total)	4,874	5,462	5,867

The Department of State continues to seek stable budget authorities to ensure that the Bureau of Consular Affairs (CA) can function as a self-sustaining fee-funded operation for the long term. The Consular and Border Security Programs (CBSP) account uses revenue from consular fees and surcharges to fund programs and activities, consistent with applicable statutory authorities. These fees and surcharges include Machine-Readable Visa (MRV) fees, Western Hemisphere Travel Initiative (WHTI) surcharges, Passport Security surcharges, Immigrant Visa Security surcharges, Diversity Visa Lottery fees, H and L Visa Fraud Prevention and Detection Fees, Affidavit of Support fees, Expedited Passport Fees (EPF), and use of J Waiver Fees from a Diplomatic Programs account.

The Passport Application and Execution Fees (PAEF) are the only retained fees that are specifically designated by Congress to offset the costs for providing U.S. citizen services overseas. Section 7069(e) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (division K of Public Law 117–103) provided the Department with

CONSULAR AND BORDER SECURITY PROGRAMS—Continued

new authority to retain PAEF and to deposit them in the CBSP account. However, that provision only provided authority to spend fees deposited in 2022. The majority of fees deposited in the CBSP account after 2022 remain unavailable for expenditure. Expenditure authority for PAEF and other fees also reduces the reliance on MRV fees to fund U.S. citizen services and costs while providing critical resilience to fluctuations in demand and temporary revenue authorities. In 2027, the Budget requests \$533 million to support critical U.S. citizen services and passport activities using PAEF revenues, offset by PAEF collections. The Budget also includes a proposed cancellation of other excess CBSP prior-year balances. The proposal will enable PAEF balances and new receipts to be applied to meeting the cost of critical U.S. citizen services and passport activities for which the fee is being charged to the public.

Section 7043 extends expanded expenditure authorities for certain fees and surcharges, providing the ability to use such fees for the costs of providing consular services.

The Department plays a vital role in supporting U.S. citizens through emergency and routine services, issuing millions of secure passports to U.S. citizens domestically at 29 passport facilities and more than 8,000 state and local government facilities and protecting U.S. borders through visa adjudications. Together with the Department of Homeland Security, the Department of Justice, the Intelligence Community, Department of the Treasury, and the law enforcement community, the Department strengthens its layered visa and border security screening system that rests on training, fraud prevention and detection, technological advances, biometric innovations and expanded data sharing. These efforts are only possible by building on a strong, stable, and constantly improving base of security, technology, and trained personnel funded by consular fees and surcharges.

Object Classification (in millions of dollars)

Identification code 019-5713-0-2-153	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	935	917	924
12.1 Civilian personnel benefits	381	386	392
13.0 Benefits for former personnel	2	2	2
21.0 Travel and transportation of persons	58	59	60
22.0 Transportation of things	3	3	3
23.3 Communications, utilities, and miscellaneous charges	768	778	791
24.0 Printing and reproduction	629	637	648
25.2 Other services from non-Federal sources	2,392	2,451	2,504
26.0 Supplies and materials	23	23	24
31.0 Equipment	145	147	149
33.0 Investments and loans	1	1	1
41.0 Grants, subsidies, and contributions	2	2	2
42.0 Insurance claims and indemnities	1	1	1
99.0 Direct obligations	5,340	5,407	5,501
99.0 Reimbursable obligations	53	55	56
99.9 Total new obligations, unexpired accounts	5,393	5,462	5,557

Employment Summary

Identification code 019-5713-0-2-153	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5,440	5,240	5,240

INTERNATIONAL INFORMATION PROGRAMS

Program and Financing (in millions of dollars)

Identification code 019-0201-0-1-154	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)

This is a historical account for the U.S. Information Agency, which was disbanded in 1999. Since 2000, the appropriation for overseas information and cultural programs previously provided to the U.S. Information Agency and designed to inform and influence foreign audiences has been administered by the Department of State and funded from Diplomatic Programs and other accounts within the Department of State. Former U.S. Information Agency activities associated with international broadcasting functions were previously funded from the U.S. Agency for Global Media account, which the Budget proposes for elimination in 2027.

CAPITAL INVESTMENT FUND

For necessary expenses of the Capital Investment Fund, as authorized, \$413,615,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 019-0120-0-1-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Capital Investment Fund	394	414	404
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	20	15
1001 Discretionary unobligated balance brought fwd, Oct 1	11	20	
1011 Unobligated balance transfer from other acct [047-0616]	8	7	
1021 Recoveries of prior year unpaid obligations	2	2	
1070 Unobligated balance (total)	25	29	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	389	400	414
1900 Budget authority (total)	389	400	414
1930 Total budgetary resources available	414	429	429
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	20	15	25
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	217	219	236
3010 New obligations, unexpired accounts	394	414	404
3020 Outlays (gross)	-390	-395	-407
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	
3050 Unpaid obligations, end of year	219	236	233
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	217	219	236
3200 Obligated balance, end of year	219	236	233
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	389	400	414
Outlays, gross:			
4010 Outlays from new discretionary authority	198	220	228
4011 Outlays from discretionary balances	181	175	179
4020 Outlays, gross (total)	379	395	407
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	11		
4180 Budget authority, net (total)	389	400	414
4190 Outlays, net (total)	390	395	407

The Capital Investment Fund (CIF) provides for the capital investment of information technology (IT) programs for the Department of State. It is designed to ensure the efficient management, coordination, operation, and utilization of such resources across the enterprise. The fund is used to make investments that improve the Department's cybersecurity posture and system modernization efforts in a continually evolving technological environment. The request will also be used to show the final merger of select United States Agency for International Development (USAID) information technology assets into the Department of State.

Object Classification (in millions of dollars)

Identification code 019-0120-0-1-153	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	1		
25.2 Other services from non-Federal sources	149	154	149
31.0 Equipment	244	260	255
99.9 Total new obligations, unexpired accounts	394	414	404

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General, \$126,952,000, of which \$19,042,800 may remain available until September 30, 2028: Provided, That funds appropriated under this heading are made available notwithstanding section 209(a)(1) of the Foreign Service Act of 1980 (22 U.S.C. 3929(a)(1)), as it relates to post inspections.

Program and Financing (in millions of dollars)

Identification code 019-0529-0-1-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Office of the Inspector General (Direct)	139	130	127
0006 Office of the Inspector General (SIGAR)		6	
0799 Total direct obligations	139	136	127
0900 Total new obligations, unexpired accounts	139	136	127
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	19	16	17
1001 Discretionary unobligated balance brought fwd, Oct 1	18		
1012 Unobligated balance transfers between expired and unexpired accounts	7		
1070 Unobligated balance (total)	26	16	17
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Office of the Inspector General (base)	132	136	127
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [019-1159]		1	1
1900 Budget authority (total)	132	137	128
1930 Total budgetary resources available	158	153	145
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	16	17	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	48	45	16
3010 New obligations, unexpired accounts	139	136	127
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-137	-165	-129
3041 Recoveries of prior year unpaid obligations, expired	-7		
3050 Unpaid obligations, end of year	45	16	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	48	45	16
3200 Obligated balance, end of year	45	16	14
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	132	136	127
Outlays, gross:			
4010 Outlays from new discretionary authority	88	103	95
4011 Outlays from discretionary balances	49	61	33
4020 Outlays, gross (total)	137	164	128
Mandatory:			
4090 Budget authority, gross		1	1
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4180 Budget authority, net (total)	132	137	128
4190 Outlays, net (total)	137	165	129

This appropriation provides for the implementation of audits, investigations, evaluations, and inspections of the Department's programs and operations as mandated by the Inspector General Act of 1978, as amended, and the Foreign Service Act of 1980, as amended. The objectives of the Office

of the Inspector General (OIG) are to: improve the economy, efficiency, and effectiveness of the Department's operations; detect and prevent fraud, waste, abuse, and mismanagement; and evaluate independently the formulation, applicability, and implementation of security standards at all U.S. diplomatic and consular posts. The OIG also assesses the implementation of U.S. foreign policy, primarily through its inspection of all overseas posts and domestic offices on a cyclical basis. The State Department's Inspector General also serves as Inspector General of the U.S. Agency for Global Media and has oversight of Department of State-managed foreign assistance resources, as well as the U.S. Section of the International Boundary and Water Commission (USIBWC), as mandated by law. The appropriation will also be used to enable the integration of select United States Agency for International Development (USAID) OIG activities into the Department of State OIG, including USAID OIG's former responsibilities for Millennium Challenge Corporation (MCC) oversight.

Object Classification (in millions of dollars)

Identification code 019-0529-0-1-153	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	59	59	58
11.9 Total personnel compensation	59	59	58
12.1 Civilian personnel benefits	21	22	19
21.0 Travel and transportation of persons	2	2	2
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	47	46	41
26.0 Supplies and materials	1	1	1
31.0 Equipment	3	3	3
41.0 Grants, subsidies, and contributions	5	2	2
99.0 Direct obligations	139	136	127
99.9 Total new obligations, unexpired accounts	139	136	127

Employment Summary

Identification code 019-0529-0-1-153	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	359	359	359

EDUCATIONAL AND CULTURAL EXCHANGE PROGRAMS

For necessary expenses of educational and cultural exchange programs, as authorized, \$215,938,000, to remain available until expended: Provided, That fees or other payments received from, or in connection with, English teaching, educational advising and counseling programs, and exchange visitor programs as authorized may be credited to this account, to remain available until expended: Provided further, That funds made available under this heading may be used to carry out the activities of the Cultural Antiquities Task Force, of which not to exceed \$1,000,000 may be used to make grants for such purposes.

Program and Financing (in millions of dollars)

Identification code 019-0209-0-1-154	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Educational and Cultural Exchange Programs (Direct)	591	708	378
0100 Subtotal, Direct Obligations	591	708	378
0880 Educational and Cultural Exchange Programs (Reimbursable)	19	19	19
0900 Total new obligations, unexpired accounts	610	727	397
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	120	293	250
1001 Discretionary unobligated balance brought fwd, Oct 1	119		
1021 Recoveries of prior year unpaid obligations	18	18	18
1033 Recoveries of prior year paid obligations	1	1	1
1070 Unobligated balance (total)	139	312	269
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	741	667	216

EDUCATIONAL AND CULTURAL EXCHANGE PROGRAMS—Continued
Program and Financing—Continued

Identification code 019-0209-0-1-154	2025 actual	2026 est.	2027 est.
1131 Unobligated balance of appropriations permanently reduced		-25	
1160 Appropriation, discretionary (total)	741	642	216
1700 Spending authority from offsetting collections, discretionary: Collected	21	21	21
1701 Change in uncollected payments, Federal sources	2	2	2
1750 Spending auth from offsetting collections, disc (total)	23	23	23
1900 Budget authority (total)	764	665	239
1930 Total budgetary resources available	903	977	508
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	293	250	111
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	933	681	626
3010 New obligations, unexpired accounts	610	727	397
3020 Outlays (gross)	-844	-764	-732
3040 Recoveries of prior year unpaid obligations, unexpired	-18	-18	-18
3050 Unpaid obligations, end of year	681	626	273
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2	-4
3070 Change in uncollected pymts, Fed sources, unexpired	-2	-2	-2
3071 Change in uncollected pymts, Fed sources, expired	1		
3090 Uncollected pymts, Fed sources, end of year	-2	-4	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	932	679	622
3200 Obligated balance, end of year	679	622	267
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	764	665	239
Outlays, gross:			
4010 Outlays from new discretionary authority	323	344	131
4011 Outlays from discretionary balances	521	420	601
4020 Outlays, gross (total)	844	764	732
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-12	-12	-12
4033 Non-Federal sources	-11	-11	-11
4040 Offsets against gross budget authority and outlays (total) ...	-23	-23	-23
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2	-2	-2
4052 Offsetting collections credited to expired accounts	1	1	1
4053 Recoveries of prior year paid obligations, unexpired accounts	1	1	1
4070 Budget authority, net (discretionary)	741	642	216
4080 Outlays, net (discretionary)	821	741	709
4180 Budget authority, net (total)	741	642	216
4190 Outlays, net (total)	821	741	709

This appropriation provides funding for Educational and Cultural Exchange Programs (ECE) for international exchange programs authorized by the Mutual Educational and Cultural Exchange Act of 1961, as amended, to support U.S. foreign, economic, security policy objectives and to advance U.S. influence overseas. These goals are addressed by building increased mutual understanding through international exchange and professional development activities.

Object Classification (in millions of dollars)

Identification code 019-0209-0-1-154	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	77	92	49
12.1 Civilian personnel benefits	29	35	19
21.0 Travel and transportation of persons	16	19	10
23.3 Communications, utilities, and miscellaneous charges	3	4	2
25.2 Other services from non-Federal sources	54	65	35
26.0 Supplies and materials	2	2	1
31.0 Equipment	2	2	1
41.0 Grants, subsidies, and contributions	408	489	261
99.0 Direct obligations	591	708	378

99.0 Reimbursable obligations	19	19	19
99.9 Total new obligations, unexpired accounts	610	727	397

Employment Summary

Identification code 019-0209-0-1-154	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	500	500	338

INTERNATIONAL COMMUNICATIONS ACTIVITIES

For necessary expenses for the Secretary of State to carry out international communication activities, including grants for radio, internet, and television broadcasting and other international communications activities authorized to be carried out by the United States Agency for Global Media (USAGM), \$238,195,000, of which \$35,730,000 may remain available until September 30, 2028: Provided, That the Secretary of State may exercise any authority of the USAGM, its Chief Executive Officer, or any subordinate official or component of USAGM, to carry out these activities, including authorities under the International Broadcasting Act.

Program and Financing (in millions of dollars)

Identification code 019-1165-0-1-154	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Communications Activities			238
0900 Total new obligations, unexpired accounts (object class 25.3)			238
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			238
1930 Total budgetary resources available			238
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			238
3020 Outlays (gross)			-190
3050 Unpaid obligations, end of year			48
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			48
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			238
Outlays, gross:			
4010 Outlays from new discretionary authority			190
4180 Budget authority, net (total)			238
4190 Outlays, net (total)			190

The International Communications Activities (ICA) account is a new initiative in 2027, administered by the Department of State to advance U.S. foreign policy priorities through targeted international communications enabling a response to evolving global information challenges. ICA funding will support the continuation of the United States Agency for Global Media's (USAGM) statutory functions and support language services critical to U.S. foreign policy objectives as produced by Voice of America (VOA), to include the Persian Service and Mandarin Service. Additional programs funded through the ICA account will promote a safer, stronger, and more prosperous American foreign policy and provide reliable information to audiences in Cuba, Iran, China, North Korea, and Russia, among other information-contested environments.

EMBASSY SECURITY, CONSTRUCTION, AND MAINTENANCE

For necessary expenses for carrying out the Foreign Service Buildings Act of 1926 (22 U.S.C. 292 et seq.), preserving, maintaining, repairing, and planning for real property that are owned or leased by the Department of State, and renovating, in addition to funds otherwise available, the Harry S Truman Building, \$865,616,000, to remain available until September 30, 2031, of which not to exceed \$25,000 may be used for overseas representation expenses as authorized: Provided, That none

of the funds appropriated in this paragraph shall be available for acquisition of furniture, furnishings, or generators for other departments and agencies of the United States Government.

In addition, for the costs of worldwide security upgrades, acquisition, and construction as authorized, \$1,103,640,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 019-0535-0-1-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Capital Security Construction	942	969	980
0002 Compound Security	164	240	260
0003 Repair and Construction	192	206	210
0004 Operations	885	894	900
0005 Supplemental Appropriations	46	12	12
0007 OCO	95	50	40
0008 Ukraine Supplemental Appropriations	2		
0100 Total direct program	2,326	2,371	2,402
0799 Total direct obligations	2,326	2,371	2,402
0801 Asset Management	12		
0802 Leaseholds and Functional Programs	217	220	233
0803 Capital Security Cost Sharing	551	600	600
0804 Other Reimbursements	59	60	23
0899 Total reimbursable obligations	839	880	856
0900 Total new obligations, unexpired accounts	3,165	3,251	3,258
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,389	7,721	8,235
1001 Discretionary unobligated balance brought fwd, Oct 1	7,389		
1021 Recoveries of prior year unpaid obligations	275	300	300
1033 Recoveries of prior year paid obligations	42	42	42
1070 Unobligated balance (total)	7,706	8,063	8,577
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,958	2,013	1,969
1131 Unobligated balance of appropriations permanently reduced	-224		
1160 Appropriation, discretionary (total)	1,734	2,013	1,969
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (cash) - Capital Security Cost Sharing	1,156	1,088	1,173
1700 Offsetting collections (cash) - Other Collections	240	240	240
1700 Offsetting collections (cash) - Asset management	51	82	65
1750 Spending auth from offsetting collections, disc (total)	1,447	1,410	1,478
1900 Budget authority (total)	3,181	3,423	3,447
1930 Total budgetary resources available	10,887	11,486	12,024
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	7,721	8,235	8,766
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,389	7,925	7,278
3010 New obligations, unexpired accounts	3,165	3,251	3,258
3020 Outlays (gross)	-3,350	-3,598	-4,020
3040 Recoveries of prior year unpaid obligations, unexpired	-275	-300	-300
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	7,925	7,278	6,216
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	8,388	7,924	7,277
3200 Obligated balance, end of year	7,924	7,277	6,215

Identification code 019-0535-0-1-153	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,181	3,423	3,447
Outlays, gross:			
4010 Outlays from new discretionary authority	1,144	1,390	1,496
4011 Outlays from discretionary balances	2,206	2,208	2,524
4020 Outlays, gross (total)	3,350	3,598	4,020
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,393	-1,356	-1,424

4033 Non-Federal sources	-96	-96	-96
4040 Offsets against gross budget authority and outlays (total)	-1,489	-1,452	-1,520
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	42	42	42
4060 Additional offsets against budget authority only (total)	42	42	42
4070 Budget authority, net (discretionary)	1,734	2,013	1,969
4080 Outlays, net (discretionary)	1,861	2,146	2,500
4180 Budget authority, net (total)	1,734	2,013	1,969
4190 Outlays, net (total)	1,861	2,146	2,500

Under the direction of the Secretary of State, the overall mission of the Bureau of Overseas Buildings Operations (OBO) is to provide U.S. diplomatic and consular missions abroad with safe, secure, and functional facilities that support the foreign policy objectives of the United States. Specific program functions include: providing guidance to posts, the regional bureaus and other foreign affairs agencies on the renovation, construction and operations of facilities; providing expert space and facilities planning; managing and overseeing the design, construction, and renovation of mission facilities; incorporating security features into overseas and domestic facilities; and ensuring the security of facilities during construction or renovation. In addition, OBO is responsible for establishing standards and policies for overseas housing, developing, in conjunction with posts, effective maintenance programs for post facilities, and monitoring and reporting the inventory of maintenance and backlog requirements. OBO also ensures the safety of the building occupants through the development of fire/life safety and accessibility compliance programs.

The Department manages the Capital Security Cost Sharing (CSCS) Program, which has two main goals: accelerating the construction of new safe, secure and functional embassy and consulate compounds, and providing an incentive for all United States Government agencies to right-size their presence overseas through the use of cost-sharing. The \$2.2 billion program includes funding consistent with the Benghazi Accountability Review Board's recommended funding level for the construction of new secure facilities overseas. The 2027 request continues the Maintenance Cost Sharing (MCS) Program to provide critically needed renovation, construction, and repair of overseas facilities, to provide adequate working conditions for multi-agency staffs, and protect the U.S. taxpayer investment. Both programs are funded within a combined CSCS-MCS program in 2027. Funding sources include ESCM appropriations, interagency contributions, and consular fee revenues.

The objective of the Asset Management Program is to obtain the best use of diplomatic and consular properties overseas through sale of surplus or underutilized properties and reinvestment of the proceeds in properties that provide a greater return to the U.S. Government and/or improve the safety of mission personnel. In lieu of appropriated resources, OBO uses asset sales proceeds for long-term capital investment to minimize the growth of U.S. Government leasehold requirements (through property acquisition) or to address a high-priority need for new construction or fit-out of leased space.

This appropriation also provides for capital expenditures necessary to preserve, maintain, repair, and plan for buildings owned or leased by the Department of State overseas. In addition, the Department centralized the management of non-residential utility funding into ESCM in 2025.

Object Classification (in millions of dollars)

Identification code 019-0535-0-1-153	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	143	105	105
11.3 Other than full-time permanent	40	35	35
11.5 Other personnel compensation	6	6	6
11.9 Total personnel compensation	189	146	146
12.1 Civilian personnel benefits	83	90	95
13.0 Benefits for former personnel	1	2	6
21.0 Travel and transportation of persons	20	20	24
22.0 Transportation of objects	16	17	18

EMBASSY SECURITY, CONSTRUCTION, AND MAINTENANCE—Continued
Object Classification—Continued

Identification code 019-0535-0-1-153	2025 actual	2026 est.	2027 est.
23.2 Rental payments to other entities	40	41	43
23.3 Communications, utilities, and miscellaneous charges	325	341	350
25.2 Other services from non-Federal sources	626	660	670
25.4 Operation and maintenance of facilities	35	36	34
26.0 Supplies and materials	91	92	93
31.0 Equipment	40	50	41
32.0 Land and structures	815	830	836
41.0 Grants, subsidies, and contributions	37	38	38
44.0 Refunds	8	8	8
99.0 Direct obligations	2,326	2,371	2,402
99.0 Reimbursable obligations	839	880	856
99.9 Total new obligations, unexpired accounts	3,165	3,251	3,258

Employment Summary

Identification code 019-0535-0-1-153	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,032	740	740

REPRESENTATION EXPENSES

For representation expenses as authorized, \$7,415,000.

Program and Financing (in millions of dollars)

Identification code 019-0545-0-1-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Representation Expenses	7	9	7
0100 Direct program activities, subtotal	7	9	7
0801 Reimbursable program activity	1	1	1
0809 Reimbursable program activities, subtotal	1	1	1
0900 Total new obligations, unexpired accounts	8	10	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	10	7
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	1	1
1900 Budget authority (total)	8	11	8
1930 Total budgetary resources available	8	11	9
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	3	3	1
3010 New obligations, unexpired accounts	8	10	8
3020 Outlays (gross)	-7	-12	-9
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	3	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	1
3200 Obligated balance, end of year	3	1	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8	11	8
Outlays, gross:			
4010 Outlays from new discretionary authority	5	9	7
4011 Outlays from discretionary balances	2	3	2
4020 Outlays, gross (total)	7	12	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources:	-1	-1	-1
4180 Budget authority, net (total)	7	10	7
4190 Outlays, net (total)	6	11	8

Funds from the Representation Expenses appropriation provide for expenses associated with establishing and maintaining our diplomatic relationships in foreign countries. Cultivating relations with foreign officials and private sector representatives is instrumental to advancing the Department's goals and objectives.

Covered activities include observing host country and international protocols and major events, such as the inauguration of national leaders, recognition of deaths or marriages of prominent citizens, and to represent the U.S. Government at cultural and traditional events overseas, such as national holidays.

Object Classification (in millions of dollars)

Identification code 019-0545-0-1-153	2025 actual	2026 est.	2027 est.
26.0 Direct obligations: Supplies and materials	8	9	7
99.0 Reimbursable obligations		1	1
99.9 Total new obligations, unexpired accounts	8	10	8

PROTECTION OF FOREIGN MISSIONS AND OFFICIALS

For necessary expenses, not otherwise provided, to enable the Secretary of State to provide for extraordinary protective services, as authorized, \$30,890,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 019-0520-0-1-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Missions and officials to United Nations	23	23	23
0002 Missions and officials in United States	8	8	8
0900 Total new obligations, unexpired accounts (object class 25.2)	31	31	31
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	31	31	31
1930 Total budgetary resources available	31	31	31
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	22	30	25
3010 New obligations, unexpired accounts	31	31	31
3020 Outlays (gross)	-23	-36	-31
3050 Unpaid obligations, end of year	30	25	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	22	30	25
3200 Obligated balance, end of year	30	25	25
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	31	31	31
Outlays, gross:			
4010 Outlays from new discretionary authority	1	9	9
4011 Outlays from discretionary balances	22	27	22
4020 Outlays, gross (total)	23	36	31
4180 Budget authority, net (total)	31	31	31
4190 Outlays, net (total)	23	36	31

This appropriation provides for extraordinary protection of: 1) foreign missions and officials, including those accredited to the United Nations and other international organizations, and visiting foreign dignitaries (under certain circumstances) in New York; and 2) international organizations, foreign missions and officials, and visiting foreign dignitaries (under certain circumstances) throughout the United States. Funds may be used to reimburse state or local law enforcement authorities, contracts for private security firm services, or to reimburse Federal agencies for extraordinary protective services. The Department requests continued authority to transfer expired, unobligated balances from the Diplomatic Programs account to

this account in order to reduce accumulated arrears to state or local law enforcement entities.

EMERGENCIES IN THE DIPLOMATIC AND CONSULAR SERVICE

For necessary expenses to enable the Secretary of State to meet unforeseen emergencies arising in the Diplomatic and Consular Service, as authorized, \$8,885,000, to remain available until expended, of which not to exceed \$1,000,000 may be transferred to, and merged with, funds appropriated by this Act under the heading "Repatriation Loans Program Account".

Program and Financing (in millions of dollars)

Identification code 019-0522-0-1-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Emergencies in the Diplomatic and Consular Service	112	87	57
0700 Direct program activities, subtotal	112	87	57
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	254	185	108
1021 Recoveries of prior year unpaid obligations	2	2	2
1033 Recoveries of prior year paid obligations	33		
1070 Unobligated balance (total)	289	187	110
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	9	9	9
1120 Appropriations transferred to other acct [019-0601]	-1	-1	
1160 Appropriation, discretionary (total)	8	8	9
1900 Budget authority (total)	8	8	9
1930 Total budgetary resources available	297	195	119
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	185	108	62
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	54	51	49
3010 New obligations, unexpired accounts	112	87	57
3020 Outlays (gross)	-113	-87	-43
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3050 Unpaid obligations, end of year	51	49	61
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	54	51	49
3200 Obligated balance, end of year	51	49	61
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8	8	9
Outlays, gross:			
4010 Outlays from new discretionary authority	6	6	6
4011 Outlays from discretionary balances	107	81	37
4020 Outlays, gross (total)	113	87	43
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-28		
4033 Non-Federal sources	-5		
4040 Offsets against gross budget authority and outlays (total)	-33		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	33		
4070 Budget authority, net (discretionary)	8	8	9
4080 Outlays, net (discretionary)	80	87	43
4180 Budget authority, net (total)	8	8	9
4190 Outlays, net (total)	80	87	43

These funds are used primarily for purposes authorized by section 4 of the State Department Basic Authorities Act of 1956, as amended (22 U.S.C. 2671), for rewards authorized by section 36 of that Act, as amended (22 U.S.C. 2708), and for purposes authorized by section 804(3) of the United States Information and Educational Exchange Act of 1948, as amended (22 U.S.C. 1474(3)).

Object Classification (in millions of dollars)

Identification code 019-0522-0-1-153	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	62	48	38
91.0 Unvouchered	50	39	19
99.9 Total new obligations, unexpired accounts	112	87	57

BUYING POWER MAINTENANCE

Program and Financing (in millions of dollars)

Identification code 019-0524-0-1-153	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	100	86	
1010 Unobligated balance transfer to other accts [019-0113]	-308	-300	
1012 Unobligated balance transfers between expired and unexpired accounts	294	214	
1070 Unobligated balance (total)	86		
1930 Total budgetary resources available	86		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	86		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This account is available to offset adverse exchange rate and overseas wage and price fluctuations unanticipated in the budget as authorized by section 24(b) of the State Department Basic Authorities Act of 1956 (22 U.S.C. 2696(b)).

PAYMENT TO THE AMERICAN INSTITUTE IN TAIWAN

For necessary expenses to carry out the Taiwan Relations Act (Public Law 96-8), \$35,964,000, of which \$5,394,600 may remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 019-0523-0-1-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to the American Institute in Taiwan (Direct)	35	36	36
0100 Direct program activities, subtotal	35	36	36
0801 Reimbursable program activity	8	8	8
0809 Reimbursable program activities, subtotal	8	8	8
0900 Total new obligations, unexpired accounts	43	44	44
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	36	36	36
Spending authority from offsetting collections, discretionary:			
1700 Collected	8	8	8
1900 Budget authority (total)	44	44	44
1930 Total budgetary resources available	44	45	45
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	27	30	28
3010 New obligations, unexpired accounts	43	44	44
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-38	-44	-56
3041 Recoveries of prior year unpaid obligations, expired	-3	-2	-2
3050 Unpaid obligations, end of year	30	28	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	27	30	28
3200 Obligated balance, end of year	30	28	14

PAYMENT TO THE AMERICAN INSTITUTE IN TAIWAN—Continued
Program and Financing—Continued

Identification code 019-0523-0-1-153	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	44	44	44
Outlays, gross:			
4010 Outlays from new discretionary authority	29	32	32
4011 Outlays from discretionary balances	9	12	24
4020 Outlays, gross (total)	38	44	56
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-8	-8
4040 Offsets against gross budget authority and outlays (total)	-8	-8	-8
4180 Budget authority, net (total)	36	36	36
4190 Outlays, net (total)	30	36	48

The Taiwan Relations Act (Public Law 96-8) requires programs with respect to Taiwan to be carried out by or through the American Institute in Taiwan (AIT). AIT supports U.S. interests by promoting U.S. exports, economic and commercial services, and cultural and information exchange; facilitating military sales; providing consular related services for Americans and the people of Taiwan; and on behalf of the Department of State and various U.S. Government agencies, carrying out liaison with Taiwan's counterpart organizations.

The Department contracts with AIT to conduct commercial, cultural, and other relations with the people of Taiwan. Consular related expenses for AIT are funded with fee revenue from the Consular and Border Security Program.

Object Classification (in millions of dollars)

Identification code 019-0523-0-1-153	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.8 Personnel compensation: Special personal services payments	10	10	10
12.1 Civilian personnel benefits	5	6	6
25.2 Other services from non-Federal sources	20	20	20
99.0 Direct obligations	35	36	36
99.0 Reimbursable obligations	8	8	8
99.9 Total new obligations, unexpired accounts	43	44	44

PAYMENT TO THE FOREIGN SERVICE RETIREMENT AND DISABILITY FUND

For payment to the Foreign Service Retirement and Disability Fund, as authorized, \$47,500,000.

Program and Financing (in millions of dollars)

Identification code 019-0540-0-1-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to Foreign Service Retirement and Disability Fund	656	669	682
0900 Total new obligations, unexpired accounts (object class 94.0)	656	669	682
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	656	669	683
1930 Total budgetary resources available	656	669	683
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	656	669	682
3020 Outlays (gross)	-656	-669	-682
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	656	669	683

Outlays, gross:			
4100 Outlays from new mandatory authority	656	669	682
4180 Budget authority, net (total)	656	669	683
4190 Outlays, net (total)	656	669	682

The current appropriation finances any unfunded liability created by new or liberalized benefits, new groups of beneficiaries, and salary increases. The 2027 permanent appropriation provides a supplemental payment to the fund for disbursements attributable to the Foreign Service Pension System and unfunded interest along with liability from military service for the Foreign Service Retirement and Disability System. In addition, the appropriation also finances the annual balance of the Foreign Service normal cost not met by employee and employer contributions. The amount of the appropriation is determined by the annual evaluation of the Fund balance derived from current statistical actuarial data, which includes inflationary cost-of-living adjustments.

FOREIGN SERVICE NATIONAL DEFINED CONTRIBUTIONS RETIREMENT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019-5497-0-2-602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Employing Agency Contributions, Foreign Service National Defined Contributions Retirement Fund	49	48	48
1140 Interest on Investments, Foreign Service National Defined Contributions Retirement Fund		3	3
1140 Employee Contributions, Foreign Service National Defined Contributions Retirement Fund, State	11	10	10
1199 Total current law receipts	60	61	61
1999 Total receipts	60	61	61
2000 Total: Balances and receipts	60	61	61
Appropriations:			
Current law:			
2101 Foreign Service National Defined Contributions Retirement Fund	-60	-61	-61
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 019-5497-0-2-602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Retiree payments	113	100	100
0900 Total new obligations, unexpired accounts (object class 42.0)	113	100	100
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	394	341	302
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	60	61	61
1930 Total budgetary resources available	454	402	363
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	341	302	263
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	5
3010 New obligations, unexpired accounts	113	100	100
3020 Outlays (gross)	-113	-96	-36
3050 Unpaid obligations, end of year	1	5	69
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	5
3200 Obligated balance, end of year	1	5	69
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	60	61	61
Outlays, gross:			
4100 Outlays from new mandatory authority		6	6
4101 Outlays from mandatory balances	113	90	30

4110	Outlays, gross (total)	113	96	36
4180	Budget authority, net (total)	60	61	61
4190	Outlays, net (total)	113	96	36
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	412	356	320
5001	Total investments, EOY: Federal securities: Par value	356	320	300

The Foreign Service National Defined Contributions Fund (FSNDCF) is an after-employment benefit plan for Locally Employed Staff (LE Staff) working for the Department of State and other Foreign Affairs agencies. The purpose of the fund is to accumulate and distribute U.S. Government (USG)-funded contributions for end-of-service benefits for LE Staff in countries where U.S. missions have determined that participation in the local social security system (LSSS) is not in the public interest of the United States. The Department determines which countries are eligible to participate in the fund. Upon separation, payments under this Plan shall be made consistent with the host country law, including any court order affecting payments to participants, unless decided otherwise by the Department.

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 019-4519-0-4-153	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0801	Working Capital Fund Programs	1,216	1,244	1,219
0802	HR/Post Assignment Travel	411	417	417
0803	Medical Programs	42	45	45
0804	IT Consolidation	90	97	117
0805	Aviation Programs	121	99	30
0806	Office of Foreign Missions	17	27	27
0807	Special Issuance Passports	30	43	43
0812	International cooperative administrative support services (ICASS)	3,951	3,584	3,741
0900	Total new obligations, unexpired accounts	5,878	5,556	5,639
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,037	1,025	1,332
1011	Unobligated balance transfer from other acct [072-4513]	3		
1021	Recoveries of prior year unpaid obligations	462	462	450
1033	Recoveries of prior year paid obligations	83	83	93
1070	Unobligated balance (total)	1,585	1,570	1,875
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected	5,093	5,093	5,200
1701	Change in uncollected payments, Federal sources	225	225	225
1750	Spending auth from offsetting collections, disc (total)	5,318	5,318	5,425
1930	Total budgetary resources available	6,903	6,888	7,300
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	1,025	1,332	1,661
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2,170	2,054	1,706
3010	New obligations, unexpired accounts	5,878	5,556	5,639
3020	Outlays (gross)	-5,532	-5,442	-5,463
3040	Recoveries of prior year unpaid obligations, unexpired	-462	-462	-450
3050	Unpaid obligations, end of year	2,054	1,706	1,432
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-114	-339	-564
3070	Change in uncollected pymts, Fed sources, unexpired	-225	-225	-225
3090	Uncollected pymts, Fed sources, end of year	-339	-564	-789
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,056	1,715	1,142
3200	Obligated balance, end of year	1,715	1,142	643
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	5,318	5,318	5,425
Outlays, gross:				
4010	Outlays from new discretionary authority	3,967	3,723	3,797
4011	Outlays from discretionary balances	1,565	1,719	1,666
4020	Outlays, gross (total)	5,532	5,442	5,463

Identification code 019-4519-0-4-153	2025 actual	2026 est.	2027 est.	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-5,064	-5,064	-5,131
4033	Non-Federal sources	-112	-112	-162
4040	Offsets against gross budget authority and outlays (total)	-5,176	-5,176	-5,293
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-225	-225	-225
4053	Recoveries of prior year paid obligations, unexpired accounts	83	83	93
4060	Additional offsets against budget authority only (total)	-142	-142	-132
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	356	266	170
4180	Budget authority, net (total)			
4190	Outlays, net (total)	356	266	170

This fund, which is available without fiscal year limitations and is authorized by sections 13 and 23 of the State Department Basic Authorities Act of 1956 (22 U.S.C. 2684), finances on a reimbursable basis certain administrative services, such as editorial material, freight forwarding, library, post-assignment travel, motor pool, operations and dispatch agencies operations, inter-agency cooperative administrative support services, acquisition services, information technology support, medical services, aviation services, special issuance passport services, and expenses of carrying out the Foreign Missions Act, including any acquisitions of property under the authority of the Foreign Missions Act.

The International Cooperative Administrative Support Services (ICASS) program was fully implemented in 1998 using the Working Capital Fund. ICASS allows more decision-making and managerial participation by all participating agencies, more equitable cost distribution, and incentives for efficient provision of services. Under ICASS, each agency represented at an overseas post chooses the services it wishes to receive and pays a proportional share of the cost of those services. Working through inter-agency councils at each overseas post, all agencies have a say in determining post administrative budgets and defining service standards, as well as reviewing costs and vendor performance.

Object Classification (in millions of dollars)

Identification code 019-4519-0-4-153	2025 actual	2026 est.	2027 est.	
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	404	354	354
11.3	Other than full-time permanent	55	45	45
11.5	Other personnel compensation	20	20	20
11.6	Military personnel—basic allowance for housing	61	61	61
11.8	Special personal services payments	13	13	13
11.9	Total personnel compensation	553	493	493
12.1	Civilian personnel benefits	567	570	575
13.0	Benefits for former personnel	12	13	14
21.0	Travel and transportation of persons	986	1,030	1,040
22.0	Transportation of things	640	500	550
23.1	Rental payments to GSA	14	14	15
23.2	Rental payments to others	70	70	75
23.3	Communications, utilities, and miscellaneous charges	421	430	440
24.0	Printing and reproduction	2	2	2
25.2	Other services from non-Federal sources	1,798	1,730	1,770
26.0	Supplies and materials	289	290	292
31.0	Equipment	249	194	138
41.0	Grants, subsidies, and contributions	77		
44.0	Refunds	200	220	235
99.9	Total new obligations, unexpired accounts	5,878	5,556	5,639

Employment Summary

Identification code 019-4519-0-4-153	2025 actual	2026 est.	2027 est.	
2001	Reimbursable civilian full-time equivalent employment	2,600	2,400	2,400

REPATRIATION LOANS PROGRAM ACCOUNT

For the cost of direct loans, \$3,750,000, as authorized: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the

REPATRIATION LOANS PROGRAM ACCOUNT—Continued

Congressional Budget Act of 1974: Provided further, That such funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$7,248,588.

Program and Financing (in millions of dollars)

Identification code 019-0601-0-1-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	3	4	4
0900 Total new obligations, unexpired accounts (object class 41.0)	3	4	4
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	3	4
1121 Appropriations transferred from other acct [019-0522]	1	1	.....
1160 Appropriation, discretionary (total)	3	4	4
1930 Total budgetary resources available	3	4	4
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3	4	4
3020 Outlays (gross)	-3	-4	-4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority	3	4	4
4180 Budget authority, net (total)	3	4	4
4190 Outlays, net (total)	3	4	4

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

Identification code 019-0601-0-1-153	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Repatriation Loans	4	6	6
Direct loan subsidy (in percent):			
132001 Repatriation Loans	54.19	65.75	65.53
132999 Weighted average subsidy rate	54.19	65.75	65.53
Direct loan subsidy budget authority:			
133001 Repatriation Loans	2	4	4
Direct loan subsidy outlays:			
134001 Repatriation Loans	3	2	3
Direct loan reestimates:			
135001 Repatriation Loans	-3	-2	.....

As required by the Federal Credit Reform Act of 1990, this account records the subsidy costs associated with direct loans for this program. The subsidy amounts are estimated on a net present value basis. Administrative expenses for the program are funded with fee revenue from the Consular and Border Security Programs.

REPATRIATION LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 019-4107-0-3-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	4	6	6
0715 Other	-1	.....	.....
0742 Downward reestimates paid to receipt accounts	3	2	.....
0900 Total new obligations, unexpired accounts	6	8	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	5	5
1023 Unobligated balances applied to repay debt	-1	.....	.....
1070 Unobligated balance (total)	2	5	5

Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	3	2	2
Spending authority from offsetting collections, mandatory:			
1800 Collected	6	6	4
1900 Budget authority (total)	9	8	6
1930 Total budgetary resources available	11	13	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	1	2
3010 New obligations, unexpired accounts	6	8	6
3020 Outlays (gross)	-8	-7	-6
3050 Unpaid obligations, end of year	1	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	1	2
3200 Obligated balance, end of year	1	2	2

Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	9	8	6
Financing disbursements:			
4110 Outlays, gross (total)	8	7	6
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-3	-3	-2
4123 Non-Federal sources	-3	-3	-2
4130 Offsets against gross budget authority and outlays (total)	-6	-6	-4
4160 Budget authority, net (mandatory)	3	2	2
4170 Outlays, net (mandatory)	2	1	2
4180 Budget authority, net (total)	3	2	2
4190 Outlays, net (total)	2	1	2

Status of Direct Loans (in millions of dollars)

Identification code 019-4107-0-3-153	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	4	6	6
1150 Total direct loan obligations	4	6	6
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	9	10	11
1231 Disbursements: Direct loan disbursements	2	2	2
1251 Repayments: Repayments and prepayments	-1	-1	-1
1290 Outstanding, end of year	10	11	12

Balance Sheet (in millions of dollars)

Identification code 019-4107-0-3-153	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	5	5
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	9	10
1405 Allowance for subsidy cost (-)	-4	-7
1499 Net present value of assets related to direct loans	5	3
1999 Total assets	10	8
LIABILITIES:		
Federal liabilities:		
2103 Debt	5	7
2104 Resources payable to Treasury	1	.....
2105 Other	4	1
2201 Non-Federal liabilities: Accounts payable .....	.....	.....
2999 Total liabilities	10	8
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
3300 Cumulative results of operations .....	.....	.....
3999 Total net position .....	.....	.....
4999 Total liabilities and net position	10	8

Trust Funds

FOREIGN SERVICE RETIREMENT AND DISABILITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019-8186-0-7-602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	21,581	22,277	23,013
0198 Reconciliation adjustment			
0199 Balance, start of year	21,581	22,277	23,013
Receipts:			
Current law:			
1110 Deductions from Employees Salaries, Foreign Service Retirement and Disability Fund	60	61	61
1140 Interest on Investments, Foreign Service Retirement and Disability Fund	749	764	779
1140 Employing Agency Contributions, Foreign Service Retirement and Disability Fund	455	456	461
1140 Receipts from Civil Service Retirement and Disability Fund, Foreign Service Retirement and Disability Fund	6	3	3
1140 Federal Contributions, Foreign Service Retirement and Disability Fund	656	669	682
1198 Rounding adjustment	-1		
1199 Total current law receipts	1,925	1,953	1,986
1999 Total receipts	1,925	1,953	1,986
2000 Total: Balances and receipts	23,506	24,230	24,999
Appropriations:			
Current law:			
2101 Foreign Service Retirement and Disability Fund	-1,925	-1,217	-1,243
2135 Foreign Service Retirement and Disability Fund	696		
2199 Total current law appropriations	-1,229	-1,217	-1,243
2999 Total appropriations	-1,229	-1,217	-1,243
5099 Balance, end of year	22,277	23,013	23,756

Program and Financing (in millions of dollars)

Identification code 019-8186-0-7-602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payments to beneficiaries	1,229	1,217	1,243
0900 Total new obligations, unexpired accounts (object class 42.0)	1,229	1,217	1,243
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,925	1,217	1,243
1235 Appropriations precluded from obligation (special or trust)	-696		
1260 Appropriations, mandatory (total)	1,229	1,217	1,243
1930 Total budgetary resources available	1,229	1,217	1,243
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1,229	1,217	1,243
3020 Outlays (gross)	-1,229	-1,217	-1,243
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,229	1,217	1,243
Outlays, gross:			
4100 Outlays from new mandatory authority	1,229	1,217	1,243
4180 Budget authority, net (total)	1,229	1,217	1,243
4190 Outlays, net (total)	1,229	1,217	1,243
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	21,581	22,277	22,945
5001 Total investments, EOY: Federal securities: Par value	22,277	22,945	23,634

The Foreign Service Retirement and Disability Fund (FSRDF) was established in 1924 to provide pensions to retired and disabled members of the Foreign Service. The FSRDF's revenues consist of contributions from active participants and their U.S. Government agency employers, appropriations, and interest on investments. Monthly annuity payments are made to eligible retired employees or their survivors. The FSRDF includes the operations of two separate retirement systems—the Foreign Service Retirement and Disability System (FSRDS) and the Foreign Service Pension System (FPS). This appropriation provides mandatory funding for the Foreign Service Retirement and Disability Fund (FSRDF) as prescribed in the Foreign Service Act of 1980 as authorized in Section(s) 821 and 822.

ment and Disability System (FSRDS) and the Foreign Service Pension System (FPS). This appropriation provides mandatory funding for the Foreign Service Retirement and Disability Fund (FSRDF) as prescribed in the Foreign Service Act of 1980 as authorized in Section(s) 821 and 822.

Status of Funds (in millions of dollars)

Identification code 019-8186-0-7-602	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	21,581	22,277	23,013
0999 Total balance, start of year	21,581	22,277	23,013
Cash income during the year:			
Current law:			
Receipts:			
1110 Deductions from Employees Salaries, Foreign Service Retirement and Disability Fund	60	61	61
1150 Interest on Investments, Foreign Service Retirement and Disability Fund	749	764	779
1160 Employing Agency Contributions, Foreign Service Retirement and Disability Fund	455	456	461
1160 Receipts from Civil Service Retirement and Disability Fund, Foreign Service Retirement and Disability Fund	6	3	3
1160 Federal Contributions, Foreign Service Retirement and Disability Fund	656	669	682
1199 Income under present law	1,926	1,953	1,986
1999 Total cash income	1,926	1,953	1,986
Cash outgo during year:			
Current law:			
2100 Foreign Service Retirement and Disability Fund	-1,229	-1,217	-1,243
2199 Outgo under current law	-1,229	-1,217	-1,243
2999 Total cash outgo (-)	-1,229	-1,217	-1,243
Surplus or deficit:			
3110 Excluding interest	-52	-28	-36
3120 Interest	749	764	779
3199 Subtotal, surplus or deficit	697	736	743
3298 Rounding adjustment	-1		
3299 Total adjustments	-1		
3999 Total change in fund balance	696	736	743
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year		68	122
4200 Foreign Service Retirement and Disability Fund	22,277	22,945	23,634
4999 Total balance, end of year	22,277	23,013	23,756

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019-8340-0-7-602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Foreign Service National Separation Liability Trust Fund	34	37	37
2000 Total: Balances and receipts	34	37	37
Appropriations:			
Current law:			
2101 Foreign Service National Separation Liability Trust Fund	-34	-37	-37
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 019-8340-0-7-602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payments to Beneficiaries - Locally Engaged Staff	43	42	42
0900 Total new obligations, unexpired accounts (object class 42.0)	43	42	42
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	349	341	336
1021 Recoveries of prior year unpaid obligations	1		

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND—Continued
Program and Financing—Continued

Identification code 019–8340–0–7–602	2025 actual	2026 est.	2027 est.
1070 Unobligated balance (total)	350	341	336
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	34	37	37
1930 Total budgetary resources available	384	378	373
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	341	336	331
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	7	5
3010 New obligations, unexpired accounts	43	42	42
3020 Outlays (gross)	-43	-44	-37
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	7	5	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	7	5
3200 Obligated balance, end of year	7	5	10
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	34	37	37
Outlays, gross:			
4100 Outlays from new mandatory authority		37	37
4101 Outlays from mandatory balances	43	7	
4110 Outlays, gross (total)	43	44	37
4180 Budget authority, net (total)	43	37	37
4190 Outlays, net (total)	43	44	37

The Foreign Service National Separation Liability Trust Fund (FSNSLTF) is maintained to pay accrued separation liability payments for eligible foreign service national (FSN), FSN Personal Service Contractors (PSC), and FSN Personal Service Agreements (PSA) employees of the Department of State in those countries in which such pay is legally authorized.

The fund, as authorized by section 151 of Public Law 102–138 (22 U.S.C. 4012a), is maintained by annual government contributions from the Department's Diplomatic Programs (DP) account (including Worldwide Security Protection resources), Consular Affairs (CA) Consular and Border Security Program (CBSP) fees, the International Narcotics Control and Law Enforcement (INCLE) account, and the International Cooperative Administrative Support Services (ICASS) working capital fund that includes both State's DP and other agencies shares. The Department of State funds and manages its own FSNSLTF separate and apart from any separation pay that may be provided by other agencies to non-State Locally Employed Staff (LE Staff).

MISCELLANEOUS TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–9971–0–7–153	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2		
0198 Rounding adjustment	-2		
0199 Balance, start of year			
Receipts:			
Current law:			
1130 Contributions, Educational and Cultural Exchange, USIA		1	1
1130 Unconditional Gift Fund	17	20	20
1130 Deposits, Conditional Gift Fund	3	2	2
1140 Earnings on Investments, Unconditional Gift Fund		1	1
1140 Interest, Miscellaneous Trust Funds, USIA		1	1
1140 Interest, Miscellaneous Trust Funds, Government-wide	1		
1199 Total current law receipts	21	25	25
1999 Total receipts	21	25	25
2000 Total: Balances and receipts	21	25	25
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds	-20	-25	-25
5098 Reconciliation adjustment	-1		

5099 Balance, end of year

Program and Financing (in millions of dollars)

Identification code 019–9971–0–7–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Conditional Gift Fund	3	2	2
0002 Unconditional Gift Fund	17	18	18
0900 Total new obligations, unexpired accounts (object class 33.0)	20	20	20
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	50	51	56
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	51	51	56
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	20	25	25
1930 Total budgetary resources available	71	76	81
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	51	56	61
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	24	24	14
3010 New obligations, unexpired accounts	20	20	20
3020 Outlays (gross)	-19	-30	-25
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	24	14	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	24	24	14
3200 Obligated balance, end of year	24	14	9
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	20	25	25
Outlays, gross:			
4100 Outlays from new mandatory authority	15	10	10
4101 Outlays from mandatory balances	4	20	15
4110 Outlays, gross (total)	19	30	25
4180 Budget authority, net (total)	20	25	25
4190 Outlays, net (total)	19	30	25
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	27	25	23
5001 Total investments, EOY: Federal securities: Par value	25	23	21

Gift funds.—The Department has authority to accept gifts for use in carrying out the Department's functions, pursuant to statutes including section 25 of the State Department Basic Authorities Act (22 U.S.C. 2697). Among other purposes, funds are used to renovate, furnish, and maintain the Department's diplomatic reception rooms and embassy properties overseas.

INTERNATIONAL ORGANIZATIONS AND CONFERENCES

Federal Funds

CONTRIBUTIONS TO INTERNATIONAL ORGANIZATIONS

For necessary expenses, not otherwise provided for, to meet annual obligations of membership in international multilateral organizations, pursuant to treaties ratified pursuant to the advice and consent of the Senate, conventions, or specific Acts of Congress, \$292,417,000.

Program and Financing (in millions of dollars)

Identification code 019–1126–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Contributions to International Organizations	758	511	292
0900 Total new obligations, unexpired accounts (object class 41.0)	758	511	292
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	25	101	979
1001 Discretionary unobligated balance brought fwd, Oct 1	25		

1012	Unobligated balance transfers between expired and unexpired accounts	14		
1070	Unobligated balance (total)	39	101	979
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,543	1,389	292
1130	Appropriations permanently reduced	-169		
1131	Unobligated balance of appropriations permanently reduced	-33		
1160	Appropriation, discretionary (total)	1,341	1,389	292
1930	Total budgetary resources available	1,380	1,490	1,271
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-521		
1941	Unexpired unobligated balance, end of year	101	979	979

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	51	342	
3010	New obligations, unexpired accounts	758	511	292
3020	Outlays (gross)	-454	-853	-292
3041	Recoveries of prior year unpaid obligations, expired	-13		
3050	Unpaid obligations, end of year	342		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	51	342	
3200	Obligated balance, end of year	342		

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	1,341	1,389	292
	Outlays, gross:			
4010	Outlays from new discretionary authority	448	410	292
4011	Outlays from discretionary balances	6	443	
4020	Outlays, gross (total)	454	853	292
4180	Budget authority, net (total)	1,341	1,389	292
4190	Outlays, net (total)	454	853	292

As a member of various international organizations, the United States contributes an assessed share to meet annual obligations to these organizations, net of certain withholdings. For 2027, this appropriation includes funding for tax reimbursement agreements and provides assessed funds to organizations that make America safer and more secure, including the International Atomic Energy Agency, International Civil Aviation Organization, International Maritime Organization, International Telecommunications Union, the North Atlantic Treaty Organization and Parliamentary Assembly, and the Organization for the Prohibition of Chemical Weapons. Should the Administration seek to pay any additional assessments, such as for the United Nations, the Budget includes authority to transfer funding from the America First Opportunity Fund.

CONTRIBUTIONS FOR INTERNATIONAL PEACEKEEPING ACTIVITIES

Program and Financing (in millions of dollars)

Identification code 019-1124-0-1-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0020 Contributions for International Peacekeeping Activities (Direct)		683	
0900 Total new obligations, unexpired accounts (object class 41.0)		683	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	203	683	1,231
1001 Discretionary unobligated balance brought fwd, Oct 1	203		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,234	1,231	
1130 Appropriations permanently reduced	-158		
1131 Unobligated balance of appropriations permanently reduced	-203		
1160 Appropriation, discretionary (total)	873	1,231	
1930 Total budgetary resources available	1,076	1,914	1,231
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-393		

1941	Unexpired unobligated balance, end of year	683	1,231	1,231
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts		683	
3020	Outlays (gross)		-683	
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	873	1,231	
Outlays, gross:				
4010	Outlays from new discretionary authority		683	
4180	Budget authority, net (total)	873	1,231	
4190	Outlays, net (total)		683	

The Contributions for International Peacekeeping (CIPA) appropriation provides funds for the United States' contributions toward the expenses associated with United Nations (UN) peacekeeping operations for which costs are distributed among UN members based on a scale of assessments. For 2027, no appropriation is being requested for CIPA. Should the Administration seek to pay any UN peacekeeping assessments, the Budget includes authority to transfer funding from the America First Opportunity Fund.

INTERNATIONAL COMMISSIONS

Federal Funds

INTERNATIONAL COMMISSIONS

For necessary expenses, not otherwise provided for, to meet obligations of the United States arising under treaties, or specific Acts of Congress, as follows:

INTERNATIONAL BOUNDARY AND WATER COMMISSION, UNITED STATES AND MEXICO

For necessary expenses for the United States Section of the International Boundary and Water Commission, United States and Mexico, and to comply with laws applicable to the United States Section, including not to exceed \$6,000 for representation expenses, as follows:

SALARIES AND EXPENSES

For salaries and expenses, not otherwise provided for, \$83,900,000, of which \$12,585,000 may remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 019-1069-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Boundary and Water Commission - Salaries and Expenses	68	79	80
0801 Salaries and Expenses, IBWC (Reimbursable)	13	13	13
0900 Total new obligations, unexpired accounts	81	92	93
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	1	1
1012 Unobligated balance transfers between expired and unexpired accounts	2		
1070 Unobligated balance (total)	5	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	65	80	84
Spending authority from offsetting collections, discretionary:			
1700 Collected	10	10	10
1701 Change in uncollected payments, Federal sources	2	2	2
1750 Spending auth from offsetting collections, disc (total)	12	12	12
1900 Budget authority (total)	77	92	96
1930 Total budgetary resources available	82	93	97
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	28	24	19
3010 New obligations, unexpired accounts	81	92	93
3011 Obligations ("upward adjustments"), expired accounts	1	1	1
3020 Outlays (gross)	-81	-93	-99

SALARIES AND EXPENSES, IBWC—Continued
Program and Financing—Continued

Identification code 019-1069-0-1-301	2025 actual	2026 est.	2027 est.
3041 Recoveries of prior year unpaid obligations, expired	-5	-5	-5
3050 Unpaid obligations, end of year	24	19	9
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-3	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-2	-2	-2
3071 Change in uncollected pymts, Fed sources, expired	3	3	3
3090 Uncollected pymts, Fed sources, end of year	-3	-2	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	24	21	17
3200 Obligated balance, end of year	21	17	8
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	77	92	96
Outlays, gross:			
4010 Outlays from new discretionary authority	59	80	83
4011 Outlays from discretionary balances	22	13	16
4020 Outlays, gross (total)	81	93	99
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-8	-8
4033 Non-Federal sources	-5	-5	-5
4040 Offsets against gross budget authority and outlays (total)	-13	-13	-13
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2	-2	-2
4052 Offsetting collections credited to expired accounts	3	3	3
4060 Additional offsets against budget authority only (total)	1	1	1
4070 Budget authority, net (discretionary)	65	80	84
4080 Outlays, net (discretionary)	68	80	86
4180 Budget authority, net (total)	65	80	84
4190 Outlays, net (total)	68	80	86

Pursuant to treaties between the United States and Mexico and U.S. law, the U.S. Section of the International Boundary and Water Commission (IBWC) is charged with the identification and resolution of current and anticipated boundary and water problems arising along the almost 2,000 mile common border, including the southern borders of Texas, New Mexico, Arizona, and California. Administration, Engineering, and Operations activities are also funded by the Salaries and Expenses appropriation.

Administration—Resources provide for negotiations and supervision of joint projects with Mexico to resolve international boundary, water, and environmental problems; overall control of the operation of the U.S. section of the Commission; formulation of operating policies and procedures; and financial management and administrative services to carry out international obligations of the United States, pursuant to treaty and congressional authorization.

Engineering—Resources provide for technical engineering guidance and supervision of planning, construction, operation and maintenance, and environmental monitoring and compliance of international projects; studies relating to international problems of a continuing nature; and preliminary surveys and investigations to determine the need for and feasibility of projects for the resolution of international problems arising along the boundary.

Operations—This activity finances the measurement and determination of the national ownership of boundary waters and the distribution thereof, as well as the U.S. part of the operations and maintenance (O&M) of sanitation facilities, river channel and levee systems, flood control dams and hydroelectric power plants, gauging stations, water quality control projects and boundary demarcation monuments, and markers. Reimbursements are received from Mexico for O&M costs of the South Bay and Nogales International Wastewater Treatment Plants as well as from the City of Nogales for O&M costs at Nogales. Other reimbursements are received from the Western Area Power Administration, U.S. Department of Energy, for O&M and capital costs of hydroelectric generation at Falcon and Amistad International Dams.

Object Classification (in millions of dollars)

Identification code 019-1069-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	26	31	32
12.1 Civilian personnel benefits	11	13	14
21.0 Travel and transportation of persons	2	2	2
23.3 Communications, utilities, and miscellaneous charges	10	12	11
25.2 Other services from non-Federal sources	15	17	16
26.0 Supplies and materials	3	3	4
32.0 Land and structures	1	1	1
99.0 Direct obligations	68	79	80
99.0 Reimbursable obligations	13	13	13
99.9 Total new obligations, unexpired accounts	81	92	93

Employment Summary

Identification code 019-1069-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	266	266	266

CONSTRUCTION

For detailed plan preparation and construction of authorized projects, \$309,300,000, to remain available until expended, as authorized: Provided, That of the funds appropriated under this heading in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs for the United States Section, up to \$15,000,000 may be transferred to, and merged with, funds appropriated under the heading "Salaries and Expenses" to carry out the purposes of the United States Section, which shall be subject to the regular notification procedures of the Committees on Appropriations: Provided further, That such transfer authority is in addition to any other transfer authority provided in this Act.

Program and Financing (in millions of dollars)

Identification code 019-1078-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 International Boundary and Water Commission -			
Construction	93	126	250
0100 Construction, IBWC (Direct)	93	126	250
0801 Construction, IBWC (Reimbursable)	7	7	7
0900 Total new obligations, unexpired accounts	100	133	257
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	399	629	576
1021 Recoveries of prior year unpaid obligations	2	2	
1070 Unobligated balance (total)	401	631	576
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	328	78	309
1900 Budget authority (total)	328	78	309
1930 Total budgetary resources available	729	709	885
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	629	576	628
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	265	274	186
3010 New obligations, unexpired accounts	100	133	257
3020 Outlays (gross)	-89	-219	-325
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	
3050 Unpaid obligations, end of year	274	186	118
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	265	274	186
3200 Obligated balance, end of year	274	186	118
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	328	78	309
Outlays, gross:			
4010 Outlays from new discretionary authority	2	12	46
4011 Outlays from discretionary balances	87	207	279

4020	Outlays, gross (total)	89	219	325
4180	Budget authority, net (total)	328	78	309
4190	Outlays, net (total)	89	219	325

Construction—This account funds the acquisition, construction, rehabilitation, and improvement of land, structures, facilities, and other capital assets and infrastructure in support of IBWCs mission. The 2027 request is necessary to continue progress on water quality projects including the expansion of the South Bay International Wastewater Treatment Plant in San Diego County, California, water quantity projects including the flood control and reservoir dams operated and maintained by IBWC, and management, security, and operation of facilities and infrastructure, pursuant to treaties and international agreements with Mexico. This account also receives reimbursements for such projects.

Object Classification (in millions of dollars)

Identification code 019-1078-0-1-301		2025 actual	2026 est.	2027 est.
Direct obligations:				
31.0	Personal Property	8	11	11
32.0	Real Property	86	115	239
99.0	Direct obligations	94	126	250
99.0	Reimbursable obligations	6	7	7
99.9	Total new obligations, unexpired accounts	100	133	257

AMERICAN SECTIONS, INTERNATIONAL COMMISSIONS

For necessary expenses, not otherwise provided, for the International Joint Commission and the International Boundary Commission, United States and Canada, as authorized by treaties between the United States and Canada or Great Britain, \$13,223,000: Provided, That of the amount provided under this heading for the International Joint Commission, up to \$1,250,000 may remain available until September 30, 2028, and up to \$9,000 may be made available for representation expenses: Provided further, That of the amount provided under this heading for the International Boundary Commission, up to \$1,000 may be made available for representation expenses.

Program and Financing (in millions of dollars)

Identification code 019-1082-0-1-301		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0001	American Sections, International Commissions (Direct)	16	18	13
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	16	18	13
1930	Total budgetary resources available	16	18	13
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	9	6	6
3010	New obligations, unexpired accounts	16	18	13
3011	Obligations ("upward adjustments"), expired accounts	4		
3020	Outlays (gross)	-19	-18	-15
3041	Recoveries of prior year unpaid obligations, expired	-4		
3050	Unpaid obligations, end of year	6	6	4
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	9	6	6
3200	Obligated balance, end of year	6	6	4
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	16	18	13
Outlays, gross:				
4010	Outlays from new discretionary authority	12	13	9
4011	Outlays from discretionary balances	7	5	6
4020	Outlays, gross (total)	19	18	15
4180	Budget authority, net (total)	16	18	13
4190	Outlays, net (total)	19	18	15

These funds are used for payment of the U.S. share of the expenses of:

International Boundary Commission (IBC)—The Commission, in accordance with existing treaties, maintains an effective and well-delineated boundary between the United States and Canada by surveying, inspecting, and clearing the boundary; repairing or replacing monuments; regulating construction crossing the boundary; and serving as the official U.S. Government source for boundary-specific positional and cartographic data.

International Joint Commission (IJC)—Pursuant to the Boundary Waters Treaty of 1909 and additional treaties and arrangements between the United States and Canada, the Commission approves, regulates, and monitors uses, structures, and diversions of shared waters in one country that affect the natural level or flow across the border in the other country. In addition, the IJC makes recommendations on the apportionment of waters between the United States and Canada in selected rivers, and investigates matters referred to it by the United States and Canada related to the use of boundary waters.

Object Classification (in millions of dollars)

Identification code 019-1082-0-1-301		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	4	5	4
11.9	Total personnel compensation	4	5	4
25.2	Other services from non-Federal sources	12	13	9
99.9	Total new obligations, unexpired accounts	16	18	13

Employment Summary

Identification code 019-1082-0-1-301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	29	29	29

INTERNATIONAL FISHERIES COMMISSIONS

For necessary expenses for international fisheries commissions, not otherwise provided for, as authorized by law, \$54,719,000: Provided, That the United States share of such expenses may be advanced to the respective commissions pursuant to section 3324 of title 31, United States Code.

Program and Financing (in millions of dollars)

Identification code 019-1087-0-1-302		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0002	Inter-American Tropical Tuna Commission	2	2	2
0006	Great Lakes Fishery Commission	50	52	39
0008	Inter-Pacific Halibut Commission	5	5	5
0009	Pacific Salmon Commission	5	6	6
0010	Other Commissions and Marine Science Organizations	4	4	3
0900	Total new obligations, unexpired accounts (object class 41.0)	66	69	55
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	66	69	55
1930	Total budgetary resources available	66	69	55
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	4	5	1
3010	New obligations, unexpired accounts	66	69	55
3020	Outlays (gross)	-65	-73	-55
3050	Unpaid obligations, end of year	5	1	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	4	5	1
3200	Obligated balance, end of year	5	1	1
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	66	69	55
Outlays, gross:				
4010	Outlays from new discretionary authority	64	68	54

INTERNATIONAL FISHERIES COMMISSIONS—Continued
Program and Financing—Continued

Identification code 019-1087-0-1-302	2025 actual	2026 est.	2027 est.
4011 Outlays from discretionary balances	1	5	1
4020 Outlays, gross (total)	65	73	55
4180 Budget authority, net (total)	66	69	55
4190 Outlays, net (total)	65	73	55

This appropriation provides the United States' treaty mandated assessments and expenses to 20 international commissions and organizations including three bilateral commissions (the Great Lakes Fisheries Commission, the International Pacific Halibut Commission, and the Pacific Salmon Commission), nine multilateral bodies, two marine science organizations, one whaling commission, the Arctic Council and the Antarctic Treaty Secretariat, as well as funding regional sea turtle and shark conservation, and travel expenses of non-government U.S. commissioners and their advisors. These commissions and organizations coordinate scientific studies of shared fish stocks and other living marine resources and their habitats and establish common management measures to be implemented by member governments based on their results. Many entities also oversee the allocation of fishing rights to their members. In addition, the Great Lakes Fishery Commission carries out a program to eradicate the invasive, parasitic sea lamprey. The marine science organizations coordinate international research on valuable fisheries, oceanography, and marine ecosystems and the results are publicly disseminated and used to advise member governments on fisheries and marine science policy.

OTHER

Federal Funds

GLOBAL HIV/AIDS INITIATIVE

Program and Financing (in millions of dollars)

Identification code 019-1030-0-1-151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	
3020 Outlays (gross)		-3	
3050 Unpaid obligations, end of year	3		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	
3200 Obligated balance, end of year	3		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		3	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		3	

The first phase of the President's Emergency Plan for AIDS Relief (PEPFAR), from 2004 to 2008, was the largest ever global public health initiative by a single country to fight the HIV/AIDS epidemic. This legacy account represents funding that was appropriated for PEPFAR in the Global HIV/AIDS Initiative account through 2007. Since 2008, funds have been appropriated for this program in the Global Health and Child Survival (now Global Health Programs) account, and will continue to be requested in that account.

FUNDS APPROPRIATED TO THE PRESIDENT

For necessary expenses to enable the President to carry out the provisions of the Foreign Assistance Act of 1961, and for other purposes, as follows:

GLOBAL HEALTH PROGRAMS

For necessary expenses to carry out the provisions of the Foreign Assistance Act of 1961, including chapters 1 and 10 of part I of such Act, for global health activities, in addition to funds otherwise available for such purposes, \$5,123,000,000, to remain available until September 30, 2029, including for the prevention, treatment, control of, and research on, tuberculosis, polio, malaria, and other infectious diseases, and for global health security programs to prevent, detect, and respond to infectious disease outbreaks, including by strengthening public health capacity where there is a high risk of emerging zoonotic infectious diseases, and for the prevention, treatment, and control of, and research on HIV/AIDS: Provided, That such funds shall be apportioned directly to the Department of State: Provided further, That funds appropriated under this heading may be available, in addition to amounts otherwise available, for administrative expenses: Provided further, That none of the funds made available in this Act nor any unobligated balances from prior appropriations Acts may be made available to any organization or program which, as determined by the President of the United States, supports or participates in the management of a program of coercive abortion or involuntary sterilization: Provided further, That none of the funds made available under this Act may be used to pay for the performance of abortion as a method of family planning or to motivate or coerce any person to practice abortions: Provided further, That nothing in this paragraph shall be construed to alter any existing statutory prohibitions against abortion under section 104 of the Foreign Assistance Act of 1961: Provided further, That none of the funds made available under this Act may be used to lobby for or against abortion.

Provided, That funds appropriated under this paragraph may be made available, notwithstanding any other provision of law, except for the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003 (Public Law 108-25), for a United States contribution to the Global Fund to Fight AIDS, Tuberculosis and Malaria (Global Fund).

Program and Financing (in millions of dollars)

Identification code 019-1031-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct Global Health program activity	7,106	7,243	7,250
0002 Administrative Expenses		22	15
0799 Total direct obligations	7,106	7,265	7,265
0801 Reimbursable program activity - WCF	420	725	500
0802 Reimbursable program activity (7600B)		420	
0899 Total reimbursable obligations	420	1,145	500
0900 Total new obligations, unexpired accounts	7,526	8,410	7,765
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9,518	12,167	13,173
1001 Discretionary unobligated balance brought fwd, Oct 1	9,518		
1021 Recoveries of prior year unpaid obligations	92		
1033 Recoveries of prior year paid obligations	147		
1070 Unobligated balance (total)	9,757	12,167	13,173
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10,030	9,416	5,123
1130 Appropriations permanently reduced	-500		
1160 Appropriation, discretionary (total)	9,530	9,416	5,123
Spending authority from offsetting collections, discretionary:			
1700 Collected	10		
1701 Change in uncollected payments, Federal sources	410		
1750 Spending auth from offsetting collections, disc (total)	420		
1900 Budget authority (total)	9,950	9,416	5,123
1930 Total budgetary resources available	19,707	21,583	18,296
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-14		
1941 Unexpired unobligated balance, end of year	12,167	13,173	10,531
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,188	7,983	7,387
3010 New obligations, unexpired accounts	7,526	8,410	7,765
3011 Obligations ("upward adjustments"), expired accounts	169		
3020 Outlays (gross)	-7,753	-9,006	-8,813

3040	Recoveries of prior year unpaid obligations, unexpired	-92		
3041	Recoveries of prior year unpaid obligations, expired	-55		
3050	Unpaid obligations, end of year	7,983	7,387	6,339
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1		-410	-410
3070	Change in uncollected pymts, Fed sources, unexpired	-410		
3090	Uncollected pymts, Fed sources, end of year	-410	-410	-410
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	8,188	7,573	6,977
3200	Obligated balance, end of year	7,573	6,977	5,929
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	9,950	9,416	5,123
Outlays, gross:				
4010	Outlays from new discretionary authority	14	757	412
4011	Outlays from discretionary balances	7,739	8,249	8,401
4020	Outlays, gross (total)	7,753	9,006	8,813
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-13	-410	
4033	Non-Federal sources	-271		
4040	Offsets against gross budget authority and outlays (total) ...	-284	-410	
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-410		
4052	Offsetting collections credited to expired accounts	127	410	
4053	Recoveries of prior year paid obligations, unexpired accounts	147		
4060	Additional offsets against budget authority only (total)	-136	410	
4070	Budget authority, net (discretionary)	9,530	9,416	5,123
4080	Outlays, net (discretionary)	7,469	8,596	8,813
4180	Budget authority, net (total)	9,530	9,416	5,123
4190	Outlays, net (total)	7,469	8,596	8,813

The Global Health Programs (GHP) account supports implementation of the America First Global Health Strategy (AFGHS) to make America safer, stronger, and more prosperous. AFGHS will protect the homeland by preventing infectious disease outbreaks from reaching U.S. shores; strengthening bilateral relationships by entering into multi-year, bilateral agreements that require co-investment from recipient governments, saving millions of lives and moving countries along the path to decreased dependency on foreign assistance; and promoting American health innovation around the world.

Object Classification (in millions of dollars)

Identification code 019-1031-0-1-151	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	11	11	11
11.9 Total personnel compensation	11	11	11
12.1 Civilian personnel benefits	4	4	4
21.0 Travel and transportation of persons	12	12	12
23.1 Rental payments to GSA	2	2	2
23.2 Rental payments to others	4	4	4
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.1 Advisory and assistance services	375	380	380
25.2 Other services from non-Federal sources	35	35	35
25.3 Other goods and services from Federal sources	55	57	57
25.7 Operation and maintenance of equipment	2	2	2
31.0 Equipment	2	2	2
41.0 Grants, subsidies, and contributions	6,602	6,754	6,754
99.0 Direct obligations	7,106	7,265	7,265
99.0 Reimbursable obligations	420	1,145	500
99.9 Total new obligations, unexpired accounts	7,526	8,410	7,765

Employment Summary

Identification code 019-1031-0-1-151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	103	103	103

MIGRATION AND REFUGEE ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 019-1143-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Overseas assistance	2,179	1,575	
0002 U.S. refugee admissions program	623	62	
0003 Refugees to Israel	5	5	
0005 Administrative expenses	97	91	
0799 Total direct obligations	2,904	1,733	
0801 Migration and Refugee Assistance (Reimbursable)		1	
0900 Total new obligations, unexpired accounts	2,904	1,734	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,899	1,703	
1021 Recoveries of prior year unpaid obligations	79	30	
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	1,979	1,733	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,178		
1130 Appropriations permanently reduced	-800		
1160 Appropriation, discretionary (total)	2,378		
Spending authority from offsetting collections, discretionary:			
1700 Collected	250	1	
1900 Budget authority (total)	2,628	1	
1930 Total budgetary resources available	4,607	1,734	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,703		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,542	2,179	986
3010 New obligations, unexpired accounts	2,904	1,734	
3020 Outlays (gross)	-3,187	-2,897	-986
3040 Recoveries of prior year unpaid obligations, unexpired	-79	-30	
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	2,179	986	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,542	2,179	986
3200 Obligated balance, end of year	2,179	986	

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,628	1	
Outlays, gross:			
4010 Outlays from new discretionary authority	759	1	
4011 Outlays from discretionary balances	2,428	2,896	986
4020 Outlays, gross (total)	3,187	2,897	986
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-250	-1	
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total) ...	-251	-1	
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4070 Budget authority, net (discretionary)	2,378		
4080 Outlays, net (discretionary)	2,936	2,896	986
4180 Budget authority, net (total)	2,378		
4190 Outlays, net (total)	2,936	2,896	986

There is no funding requested in 2027 for the Migration and Refugee Assistance (MRA) account.

Object Classification (in millions of dollars)

Identification code 019-1143-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	44	31	
12.1 Civilian personnel benefits	16	15	
21.0 Travel and transportation of persons	4	4	
23.3 Communications, utilities, and miscellaneous charges	2	1	
25.2 Other services from non-Federal sources	37	40	

MIGRATION AND REFUGEE ASSISTANCE—Continued
Object Classification—Continued

Identification code 019–1143–0–1–151	2025 actual	2026 est.	2027 est.
41.0 Grants, subsidies, and contributions	2,800	1,642	.....
99.0 Direct obligations	2,903	1,733	.....
99.0 Reimbursable obligations	1	1	.....
99.9 Total new obligations, unexpired accounts	2,904	1,734	.....

Employment Summary

Identification code 019–1143–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	280	200	.....

UNITED STATES EMERGENCY REFUGEE AND MIGRATION ASSISTANCE FUND

For necessary expenses to carry out the provisions of section 2(c) of the Migration and Refugee Assistance Act of 1962 (22 U.S.C. 2601(c)), \$500,000,000 to remain available until expended, notwithstanding the exception in the second sentence in section 2(c)(2) of such Act: Provided, That funds made available by this Act under this heading may be transferred to, and merged with, funds made available by this Act under the heading "International Humanitarian Assistance".

Program and Financing (in millions of dollars)

Identification code 011–0040–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 United States Emergency Refugee and Migration Assistance Fund (Direct)	133	157	500
0900 Total new obligations, unexpired accounts (object class 41.0)	133	157	500

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	76	57	.....
1021 Recoveries of prior year unpaid obligations	113	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	190	57	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	100	500
1930 Total budgetary resources available	190	157	500
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	57	.....	.....

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	585	295	177
3010 New obligations, unexpired accounts	133	157	500
3020 Outlays (gross)	-310	-275	-510
3040 Recoveries of prior year unpaid obligations, unexpired	-113	.....	.....
3050 Unpaid obligations, end of year	295	177	167
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	585	295	177
3200 Obligated balance, end of year	295	177	167

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	.....	100	500
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	75	375
4011 Outlays from discretionary balances	310	200	135
4020 Outlays, gross (total)	310	275	510
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1	.....	.....
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4070 Budget authority, net (discretionary) .....	.....	100	500
4080 Outlays, net (discretionary)	309	275	510
4180 Budget authority, net (total) .....	.....	100	500
4190 Outlays, net (total)	309	275	510

The funding requested in the President's United States Emergency Refugee and Migration Assistance (ERMA) Fund enables the President to respond to unexpected urgent refugee and migration needs when in the national interest and to complement the new International Humanitarian Assistance account.

COMPLEX CRISES FUND

Program and Financing (in millions of dollars)

Identification code 072–1015–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Complex Crises Fund (Direct)	34	7	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	34	7	.....

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	27	7	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	27	6	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	29	7	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	55	.....	.....
1130 Appropriations permanently reduced	-43	.....	.....
1160 Appropriation, discretionary (total)	12	.....	.....
1930 Total budgetary resources available	41	7	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	.....	.....

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	76	74	.....
3010 New obligations, unexpired accounts	34	7	.....
3020 Outlays (gross)	-34	-81	.....
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050 Unpaid obligations, end of year	74	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	76	74	.....
3200 Obligated balance, end of year	74	.....	.....

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	12	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances	34	81	.....
4180 Budget authority, net (total)	12	.....	.....
4190 Outlays, net (total)	34	81	.....

There is no funding requested in 2027 for the Complex Crises Fund (CCF) account. Obligations in 2026 are associated with closeout of USAID.

ENDURING WELCOME ADMINISTRATION AND SUPPORT

Program and Financing (in millions of dollars)

Identification code 019–1160–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	818	480	.....
0900 Total new obligations, unexpired accounts (object class 21.0)	818	480	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,287	480	.....
1021 Recoveries of prior year unpaid obligations	11	.....	.....
1070 Unobligated balance (total)	1,298	480	.....
1930 Total budgetary resources available	1,298	480	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	480	.....	.....

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	372	217
3010	New obligations, unexpired accounts	818	480
3020	Outlays (gross)	-962	-697
3040	Recoveries of prior year unpaid obligations, unexpired	-11	
3050	Unpaid obligations, end of year	217	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	372	217
3200	Obligated balance, end of year	217	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances	962	697
4180	Budget authority, net (total)		
4190	Outlays, net (total)	962	697

The Budget includes no funding for the Enduring Welcome Administrative Expenses account, as the Department is in the process of shutting down the Enduring Welcome program. Any remaining prior-year balances will be used solely to finalize contractual and/or other legal obligations.

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

For necessary expenses to carry out section 481 of the Foreign Assistance Act of 1961, \$1,200,000,000, to remain available until September 30, 2028: Provided, That the Department of State may use the authority of section 608 of the Foreign Assistance Act of 1961, without regard to its restrictions, to receive excess property from an agency of the United States Government for the purpose of providing such property to a foreign country or international organization under chapter 8 of part I of such Act, subject to the regular notification procedures of the Committees on Appropriations: Provided further, That section 482(b) of the Foreign Assistance Act of 1961 shall not apply to funds appropriated under this heading: Provided further, That funds appropriated under this heading may be made available to support training and technical assistance for foreign law enforcement, corrections, judges, and other judicial authorities, utilizing regional partners: Provided further, That funds made available under this heading for Program Development and Support may be made available notwithstanding pre-obligation requirements contained in this Act.

Program and Financing (in millions of dollars)

Identification code 019-1022-0-1-151	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Counterdrug and Anti-Crime Programs	1,463	950	950
0801	International Narcotics Control and Law Enforcement (Reimbursable)	30	5	5
0900	Total new obligations, unexpired accounts	1,493	955	955
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,342	1,143	1,457
1001	Discretionary unobligated balance brought fwd, Oct 1	1,342		
1010	Unobligated balance transfer to other accts [011-1032]	-7		
1012	Unobligated balance transfers between expired and unexpired accounts	39	45	45
1021	Recoveries of prior year unpaid obligations	12	3	3
1033	Recoveries of prior year paid obligations	2		
1070	Unobligated balance (total)	1,388	1,191	1,505
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation (regular)	1,285	1,400	1,200
1131	Unobligated balance of appropriations permanently reduced	-65	-179	
1160	Appropriation, discretionary (total)	1,220	1,221	1,200
Spending authority from offsetting collections, discretionary:				
1700	Collected	29		
1701	Change in uncollected payments, Federal sources	1		
1750	Spending auth from offsetting collections, disc (total)	30		
1900	Budget authority (total)	1,250	1,221	1,200
1930	Total budgetary resources available	2,638	2,412	2,705
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-2		

1941	Unexpired unobligated balance, end of year	1,143	1,457	1,750
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	4,230	4,158	3,419
3010	New obligations, unexpired accounts	1,493	955	955
3011	Obligations ("upward adjustments"), expired accounts	13		
3020	Outlays (gross)	-1,461	-1,691	-1,927
3040	Recoveries of prior year unpaid obligations, unexpired	-12	-3	-3
3041	Recoveries of prior year unpaid obligations, expired	-105		
3050	Unpaid obligations, end of year	4,158	3,419	2,444
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1		-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired	-1		
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	4,230	4,157	3,418
3200	Obligated balance, end of year	4,157	3,418	2,443

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	1,250	1,221	1,200
Outlays, gross:				
4010	Outlays from new discretionary authority	139	122	120
4011	Outlays from discretionary balances	1,322	1,569	1,807
4020	Outlays, gross (total)	1,461	1,691	1,927
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-19		
4033	Non-Federal sources	-14		
4040	Offsets against gross budget authority and outlays (total)	-33		
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-1		
4052	Offsetting collections credited to expired accounts	2		
4053	Recoveries of prior year paid obligations, unexpired accounts	2		
4060	Additional offsets against budget authority only (total)	3		
4070	Budget authority, net (discretionary)	1,220	1,221	1,200
4080	Outlays, net (discretionary)	1,428	1,691	1,927
4180	Budget authority, net (total)	1,220	1,221	1,200
4190	Outlays, net (total)	1,428	1,691	1,927

The International Narcotics Control and Law Enforcement (INCLE) account advances U.S. national security interests by addressing Administration priorities to help foreign partners fight drugs and crime impacting Americans, including through programs that improve partner countries ability to cooperate effectively with U.S. law enforcement. INCLE programs mitigate security threats posed by all forms of transnational crime, including production and trafficking of narcotics, and strengthen partner countries' criminal justice systems.

Object Classification (in millions of dollars)

Identification code 019-1022-0-1-151	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	42	42	42
11.3	Other than full-time permanent	6	6	6
11.9	Total personnel compensation	48	48	48
12.1	Civilian personnel benefits	26	15	15
13.0	Benefits for former personnel	5	3	3
21.0	Travel and transportation of persons	68	40	40
22.0	Transportation of things	3	1	1
23.2	Rental payments to others	42	24	24
25.2	Other services from non-Federal sources	378	240	240
26.0	Supplies and materials	17	8	8
31.0	Equipment	67	39	39
41.0	Grants, subsidies, and contributions	809	532	533
99.0	Direct obligations	1,463	950	951
99.0	Reimbursable obligations	30	5	4
99.9	Total new obligations, unexpired accounts	1,493	955	955

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT—Continued
Employment Summary

Identification code 019–1022–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	390	390	390

INTERNATIONAL HUMANITARIAN ASSISTANCE

For necessary expenses to carry out the provisions of section 491 of the Foreign Assistance Act of 1961 for international disaster relief, rehabilitation, and reconstruction assistance, the provisions of section 2(a) and (b) of the Migration and Refugee Assistance Act of 1962 (22 U.S.C. 2601), and other activities to meet refugee and migration needs, including through grants; salaries and expenses of personnel and dependents as authorized by the Foreign Service Act of 1980 (22 U.S.C. 3901 et seq.); allowances as authorized by sections 5921 through 5925 of title 5, United States Code; purchase and hire of passenger motor vehicles; and services as authorized by section 3109 of title 5, United States Code, \$4,000,000,000, to remain available until expended: Provided, That of the funds appropriated under this heading, \$5,000,000 shall be made available for refugees resettling in Israel: Provided further, That funds made available under this heading may be made available for contributions: Provided further, That unobligated balances appropriated for prior fiscal years under the headings "International Disaster Assistance" and "Migration and Refugee Assistance" in prior Acts making appropriations for the Department of State, foreign operations, and related programs may be transferred to and merged with funds made available under this heading.

Program and Financing (in millions of dollars)

Identification code 019–1550–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Overseas Assistance		5,393	3,995
0003 Refugees to Israel		7	5
0900 Total new obligations, unexpired accounts		5,400	4,000

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		5,400	4,000
1930 Total budgetary resources available		5,400	4,000

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1,350
3010 New obligations, unexpired accounts		5,400	4,000
3020 Outlays (gross)		-4,050	-4,350
3050 Unpaid obligations, end of year		1,350	1,000
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1,350
3200 Obligated balance, end of year		1,350	1,000

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross		5,400	4,000
Outlays, gross:			
4010 Outlays from new discretionary authority		4,050	3,000
4011 Outlays from discretionary balances			1,350
4020 Outlays, gross (total)		4,050	4,350
4180 Budget authority, net (total)		5,400	4,000
4190 Outlays, net (total)		4,050	4,350

The Budget refocuses humanitarian assistance resources in the newly enacted International Humanitarian Assistance (IHA) account to reduce illegal migration and provide life-saving assistance when there is a clear, direct nexus to U.S. national interests, all while pursuing efficiencies and fairer burden sharing with other donors.

Object Classification (in millions of dollars)

Identification code 019–1550–0–1–151	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			35
12.1 Civilian personnel benefits			16

21.0 Travel and transportation of persons			4
23.3 Communications, utilities, and miscellaneous charges			2
25.2 Other services from non-Federal sources			38
41.0 Grants, subsidies, and contributions	5,400		3,905
99.9 Total new obligations, unexpired accounts	5,400		4,000

Employment Summary

Identification code 019–1550–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			260

ANDEAN COUNTERDRUG PROGRAMS

Program and Financing (in millions of dollars)

Identification code 019–1154–0–1–151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1930 Total budgetary resources available	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This account funded U.S. assistance to Plan Colombia and follow-on activities from 2000 to 2010. These funds supported the Colombian Army's push into southern Colombia in support of the Colombian National Police, enhanced drug interdiction in Colombia and the Andean region, provided for economic development in Colombia and the Andean region, and boosted Colombia's local and national government capacity. Since 2010, authorities for these programs are included in the International Narcotics Control and Law Enforcement (INCLE) account. This is a legacy account no longer used to request or program funds.

DEMOCRACY FUND

Program and Financing (in millions of dollars)

Identification code 019–1121–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Democracy Fund (Direct)	25	208	205
0900 Total new obligations, unexpired accounts (object class 41.0)	25	208	205

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	349	265	205
1001 Discretionary unobligated balance brought fwd, Oct 1	349		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	350	265	205
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	345	205	
1130 Appropriations permanently reduced	-83		
1131 Unobligated balance of appropriations permanently reduced			-57
1160 Appropriation, discretionary (total)	262	148	
1900 Budget authority (total)	262	148	
1930 Total budgetary resources available	612	413	205
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-322		
1941 Unexpired unobligated balance, end of year	265	205	

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	663	496	26
3010 New obligations, unexpired accounts	25	208	205
3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-186	-678	-67
3040 Recoveries of prior year unpaid obligations, unexpired	-1		

3041	Recoveries of prior year unpaid obligations, expired	-10		
3050	Unpaid obligations, end of year	496	26	164
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	663	496	26
3200	Obligated balance, end of year	496	26	164
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	262	148	
Outlays, gross:				
4011	Outlays from discretionary balances	186	678	67
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-4		
4040	Offsets against gross budget authority and outlays (total) ...	-4		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	4		
4070	Budget authority, net (discretionary)	262	148	
4080	Outlays, net (discretionary)	182	678	67
4180	Budget authority, net (total)	262	148	
4190	Outlays, net (total)	182	678	67

There is no funding requested in 2027 for the Democracy Fund (DF) account.

CREATING HELPFUL INCENTIVES TO PRODUCE SEMICONDUCTORS (CHIPS) FOR AMERICA INTERNATIONAL TECHNOLOGY SECURITY AND INNOVATION FUND

Program and Financing (in millions of dollars)

Identification code 019-1159-0-1-152	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	84	167
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation	100	100
1220	Appropriations transferred to other acct [019-0113]	-16	-16
1220	Appropriations transferred to other acct [019-0529]	-1	-1
1260	Appropriations, mandatory (total)	84	83
1930	Total budgetary resources available	84	250
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	84	167
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	84	83
4180	Budget authority, net (total)	84	83
4190	Outlays, net (total)		

The Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America International Technology Security and Innovation (ITSI) Fund provides for international information and communications technology security and semiconductor supply chain activities, including to support the development and adoption of secure and trusted telecommunications technologies, secure semiconductors, secure semiconductor supply chains, and other emerging technologies, and to carry out sections 9905 and 9202(a)(2) of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (15 U.S.C. 4655 and 47 U.S.C.906(a)(2)), as appropriate.

THE ASIA FOUNDATION

Program and Financing (in millions of dollars)

Identification code 019-0525-0-1-154	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Payment to the Asia Foundation (Direct)	17	22
0900	Total new obligations, unexpired accounts (object class 41.0)	17	22

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	3
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	22	20
1930	Total budgetary resources available	22	25
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	3

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	12
3010	New obligations, unexpired accounts	17	22
3020	Outlays (gross)	-13	-32
3050	Unpaid obligations, end of year	12	2
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	12
3200	Obligated balance, end of year	12	2

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	22	20
Outlays, gross:			
4010	Outlays from new discretionary authority	5	20
4011	Outlays from discretionary balances	8	12
4020	Outlays, gross (total)	13	32
4180	Budget authority, net (total)	22	20
4190	Outlays, net (total)	13	32

There is no funding requested in 2027 for The Asia Foundation.

NATIONAL ENDOWMENT FOR DEMOCRACY

Program and Financing (in millions of dollars)

Identification code 019-0210-0-1-154	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	National Endowment for Democracy (Direct)	316	315
0900	Total new obligations, unexpired accounts (object class 41.0)	316	315
Budgetary resources:			
Unobligated balance:			
1021	Recoveries of prior year unpaid obligations	1	
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	315	315
1930	Total budgetary resources available	316	315

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	232	168
3010	New obligations, unexpired accounts	316	315
3020	Outlays (gross)	-379	-381
3040	Recoveries of prior year unpaid obligations, unexpired	-1	
3050	Unpaid obligations, end of year	168	102
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	232	168
3200	Obligated balance, end of year	168	102

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	315	315
Outlays, gross:			
4010	Outlays from new discretionary authority	163	217
4011	Outlays from discretionary balances	216	164
4020	Outlays, gross (total)	379	381
4180	Budget authority, net (total)	315	315
4190	Outlays, net (total)	379	381

For 2027, no appropriation is being requested for the National Endowment for Democracy (NED).

EAST-WEST CENTER

Program and Financing (in millions of dollars)

Identification code 019-0202-0-1-154	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 East-West Center (Direct)	22	22	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	22	22	.....
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	22	22	.....
1930 Total budgetary resources available	22	22	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	1	3
3010 New obligations, unexpired accounts	22	22	.....
3020 Outlays (gross)	-25	-20	-3
3050 Unpaid obligations, end of year	1	3	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	1	3
3200 Obligated balance, end of year	1	3	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	22	22	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	22	19	.....
4011 Outlays from discretionary balances	3	1	3
4020 Outlays, gross (total)	25	20	3
4180 Budget authority, net (total)	22	22	.....
4190 Outlays, net (total)	25	20	3

There is no funding requested in 2027 for the East-West Center.

INTERNATIONAL LITIGATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019-5177-0-2-153	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	.....	.....
0198 Reconciliation adjustment	-1	.....	.....
0199 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1140 Proprietary Receipts, International Litigation Fund	1	1	.....
1140 Federal Payments, International Litigation Fund	3	3	.....
1199 Total current law receipts	4	4	.....
1999 Total receipts	4	4	.....
2000 Total: Balances and receipts	4	4	.....
Appropriations:			
Current law:			
2101 International Litigation Fund	-4	-4	.....
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 019-5177-0-2-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Litigation Fund	4	4	4
0100 Direct program activities, subtotal	4	4	4
0900 Total new obligations, unexpired accounts (object class 25.2)	4	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	13	13
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	17	13	13

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	4	4	.....
1900 Budget authority (total)	4	4	.....
1930 Total budgetary resources available	17	17	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13	13	13

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	4	2
3010 New obligations, unexpired accounts	4	4	4
3020 Outlays (gross)	-3	-6	-6
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050 Unpaid obligations, end of year	4	2	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	4	2
3200 Obligated balance, end of year	4	2	.....

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4	4	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	4	4	.....
4101 Outlays from mandatory balances	3	2	2
4110 Outlays, gross (total)	3	6	6
4180 Budget authority, net (total)	4	4	4
4190 Outlays, net (total)	3	6	6

The International Litigation Fund (ILF) is authorized by section 38(d) of the State Department Basic Authorities Act of 1956 (22 U.S.C. 2710(d)) to pay for expenses incurred by the Department of State relative to preparing or prosecuting a proceeding before an international tribunal or a claim by or against a foreign government or other foreign entity. Monies otherwise available for such purposes are authorized to be deposited in ILF. Funds received by the Department from other U.S. Government agencies or from private parties for these purposes are also deposited in ILF.

In addition, section 38(e) authorizes the Secretary to retain 1.5 percent of any amount between \$100,000 and \$5,000,000, and one percent of any amount over \$5,000,000, received per claim under chapter 34 of the Act of February 1896 (22 U.S.C. 2668a; 29 Stat. 32).

INTERNATIONAL CENTER, WASHINGTON, DISTRICT OF COLUMBIA

Not to exceed \$1,955,522 shall be derived from fees collected from other executive agencies for lease or use of facilities at the International Center in accordance with section 4 of the International Center Act (Public Law 90-553), and, in addition, as authorized by section 5 of such Act, \$745,000, to be derived from the reserve authorized by such section, to be used for the purposes set out in that section.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019-5151-0-2-153	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	20	22	23
0198 Reconciliation adjustment	1	.....	.....
0199 Balance, start of year	21	22	23
Receipts:			
Current law:			
1130 International Center, Washington, D.C., Sale and Rent of Real Property	1	1	1
1140 Earnings on Investments, International Center, Washington, D.C.	1	1	1
1199 Total current law receipts	2	2	2
1999 Total receipts	2	2	2
2000 Total: Balances and receipts	23	24	25
Appropriations:			
Current law:			
2101 International Center, Washington, D.C.	-1	-1	-1
5099 Balance, end of year	22	23	24

Program and Financing (in millions of dollars)

Identification code 019-5151-0-2-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Center, Washington, D.C. (Direct)	1	1	1
0801 International Center, Washington, D.C. (Reimbursable)	2	3	3
0900 Total new obligations, unexpired accounts	3	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	1	1	1
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	2	2
1900 Budget authority (total)	3	3	3
1930 Total budgetary resources available	6	6	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	2	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts	3	4	4
3020 Outlays (gross)	-3	-3	-3
3050 Unpaid obligations, end of year		1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority	3	3	3
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-2	-2
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)	1	1	1
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	20	21	22
5001 Total investments, EOY: Federal securities: Par value	21	22	23

These funds provide for the development, lease, or exchange of property owned by the United States at the International Center located in Washington, D.C. to foreign governments or international organizations. Funds also provide for operation of the Federal facility located at the International Center, for maintenance and security of those public improvements that have not been conveyed to a government or international organization, and for surveys and plans related to development of additional areas within the Nation's Capital for chancery and diplomatic purposes.

Object Classification (in millions of dollars)

Identification code 019-5151-0-2-153	2025 actual	2026 est.	2027 est.
32.0 Direct obligations: Land and structures	1	1	1
99.0 Reimbursable obligations	2	3	3
99.9 Total new obligations, unexpired accounts	3	4	4

FISHERMEN'S PROTECTIVE FUND

Program and Financing (in millions of dollars)

Identification code 019-5116-0-2-376	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)

The Fishermen's Protective Fund provides for reimbursement to owners of vessels for amounts of fines, fees, and other direct charges that were paid by owners to a foreign country to secure the release of their vessels and crews and for other specified charges. No new budget authority is being requested in 2027.

FISHERMEN'S GUARANTY FUND

Program and Financing (in millions of dollars)

Identification code 019-5121-0-2-376	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Fishermen's Guaranty Fund provides for payment to vessel owners to compensate for certain financial losses sustained as a result of foreign seizures of U.S. commercial fishing vessels on the basis of claims to jurisdiction not recognized by the United States. No new budget authority is being requested for 2027.

Trust Funds

EISENHOWER EXCHANGE FELLOWSHIP PROGRAM

ISRAELI ARAB SCHOLARSHIP PROGRAM

Special and Trust Fund Receipts (in millions of dollars)

Identification code 570-8276-0-7-154	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	12	13	13
0198 Reconciliation adjustment	1		
0199 Balance, start of year	13	13	13
2000 Total: Balances and receipts	13	13	13
5099 Balance, end of year	13	13	13

Program and Financing (in millions of dollars)

Identification code 570-8276-0-7-154	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)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	13	13	14
5001 Total investments, EOY: Federal securities: Par value	13	14	14

The 2027 Request does not include funding for the Eisenhower Exchange Fellowship (EEF) Program and Israeli Arab Scholarship Program (IASP).

CENTER FOR MIDDLE EASTERN-WESTERN DIALOGUE TRUST FUND

For "Center for Middle Eastern-Western Dialogue Trust Fund," there is appropriated all balances in the Center for Middle Eastern-Western Dialogue Trust Fund: Provided, That such amount is hereby permanently cancelled.

CENTER FOR MIDDLE EASTERN-WESTERN DIALOGUE TRUST FUND—Continued

Program and Financing (in millions of dollars)

Identification code 019-8813-0-7-153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Center for Middle Eastern-Western Dialogue Trust Fund (Direct)		1	
0900 Total new obligations, unexpired accounts (object class 25.2)		1	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	9	8
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced			-8
1930 Total budgetary resources available	9	9	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9	8	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	1	1
3010 New obligations, unexpired accounts		1	
3020 Outlays (gross)	-1	-1	
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	1	1
3200 Obligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-8
Outlays, gross:			
4011 Outlays from discretionary balances	1	1	
4180 Budget authority, net (total)			-8
4190 Outlays, net (total)	1	1	
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	9	8	8
5001 Total investments, EOY: Federal securities: Par value	8	8	

There is no funding requested in 2027 for the International Center for Middle Eastern-Western Dialogue. The Budget also includes a proposed cancellation of remaining balances to fully end the program.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Governmental receipts:			
020-083000 Immigration, Passport, and Consular Fees	230	227	227
General Fund Governmental receipts	230	227	227
Offsetting receipts from the public:			
019-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified		1	1
019-277630 Repatriation Loans, Downward Reestimate of Subsidies	3	2	
019-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	55	10	10
General Fund Offsetting receipts from the public	58	13	11
Intragovernmental payments:			
019-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	31	50	50
General Fund Intragovernmental payments	31	50	50

MILLENNIUM CHALLENGE CORPORATION

Federal Funds

MILLENNIUM CHALLENGE CORPORATION

For necessary expenses to carry out the provisions of the Millennium Challenge Act of 2003 (22 U.S.C. 7701 et seq.) (MCA), \$609,000,000, to remain available until expended: Provided, That of the funds appropriated under this heading, up to \$137,000,000 may be available for administrative expenses of the Millennium Challenge Corporation: Provided further, That section 605(e) of the MCA (22 U.S.C. 7704(e)) shall apply to funds appropriated under this heading: Provided further, That funds appropriated under this heading may be made available for a Millennium Challenge Compact entered into pursuant to section 609 of the MCA (22 U.S.C. 7708) only if such Compact obligates, or contains a commitment to obligate subject to the availability of funds and the mutual agreement of the parties to the Compact to proceed, the entire amount of the United States Government funding anticipated for the duration of the Compact: Provided further, That of the funds appropriated under this heading, not to exceed \$100,000 may be available for representation and entertainment expenses, of which not to exceed \$5,000 may be available for entertainment expenses.

(CANCELLATION)

Of the unobligated balances from amounts made available for the Millennium Challenge Corporation in prior Acts making appropriations for the Department of State, foreign operations, and related programs, \$385,000,000 is permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 524-2750-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Compact Assistance	271	609	812
0002 Threshold Programs	1	60	70
0003 Due Diligence	43	70	68
0004 Compact Development Funding	19	36	24
0005 Administrative Expenses	149	115	134
0006 Inspector General	3	4	4
0799 Total direct obligations	486	894	1,112
0801 Reimbursable program activity	2		
0900 Total new obligations, unexpired accounts	488	894	1,112
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,256	2,741	3,056
1021 Recoveries of prior year unpaid obligations	43	1,040	30
1070 Unobligated balance (total)	2,299	3,781	3,086
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	930	830	609
1131 Unobligated balance of appropriations permanently reduced		-661	-385
1160 Appropriation, discretionary (total)	930	169	224
1900 Budget authority (total)	930	169	224
1930 Total budgetary resources available	3,229	3,950	3,310
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,741	3,056	2,198
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,235	2,900	2,346
3010 New obligations, unexpired accounts	488	894	1,112
3020 Outlays (gross)	-780	-408	-359
3040 Recoveries of prior year unpaid obligations, unexpired	-43	-1,040	-30
3050 Unpaid obligations, end of year	2,900	2,346	3,069
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,235	2,900	2,346
3200 Obligated balance, end of year	2,900	2,346	3,069
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	930	169	224
Outlays, gross:			
4010 Outlays from new discretionary authority	103	119	-134
4011 Outlays from discretionary balances	677	289	493
4020 Outlays, gross (total)	780	408	359
4180 Budget authority, net (total)	930	169	224

4190 Outlays, net (total)	780	408	359
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The Millennium Challenge Corporation (MCC) partners with low and low-middle income countries to reduce poverty through economic growth. The 2027 Budget includes \$609 million for MCC to continue executing programs that make America safer, stronger, and more prosperous, in addition to related operating costs. The Budget also includes a cancellation of \$385 million in prior year unobligated balances from MCC programs that are no longer aligned with Administration priorities.

Object Classification (in millions of dollars)

Identification code 524-2750-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	55	38	48
11.3 Other than full-time permanent	10	10	12
11.5 Other personnel compensation	4	2	2
11.9 Total personnel compensation	69	50	62
12.1 Civilian personnel benefits	23	18	20
21.0 Travel and transportation of persons	4	6	6
23.2 Rental payments to others	19	7	7
25.1 Advisory and assistance services	16	17	17
25.2 Other services from non-Federal sources	46	73	74
25.3 Other goods and services from Federal sources	14	15	16
25.7 Operation and maintenance of equipment	3	2	3
41.0 Country Program Assistance	291	705	906
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Direct obligations	486	894	1,112
99.0 Reimbursable obligations	2		
99.9 Total new obligations, unexpired accounts	488	894	1,112

Employment Summary

Identification code 524-2750-0-1-151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	345	240	280

INTERNATIONAL SECURITY ASSISTANCE

Federal Funds

AMERICA FIRST OPPORTUNITY FUND

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses, \$5,000,000,000, to remain available until September 30, 2028, to be deposited in a fund to be known as the America First Opportunity Fund established in the Treasury of the United States for the Secretary of State to furnish assistance that makes America safer, stronger, and more prosperous pursuant to the provisions of the Foreign Assistance Act of 1961, Public Law 87-195, the Support for Eastern European Democracy (SEED) Act of 1989, Public Law 101-179, and the FREEDOM Support Act, Public Law 102-511: Provided, That funds made available under this heading and under the headings "Economic Support Fund" and "National Security Investment Programs" in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs may be made available, notwithstanding any other provision of law, to establish and operate one or more enterprise funds in foreign countries: Provided further, That provisions contained in section 201 of the SEED Act (excluding the provisions of subsections (b), (c), d(2), (d)(3), (e), (f), and (n) of that section) shall be deemed to apply to any such enterprise fund or funds and to any amounts made available to such enterprise fund or funds, as to enable such fund or funds to provide assistance for such purposes: Provided further, That amounts in such Fund may be made available notwithstanding any other provision of law for such purposes, including as contributions: Provided further, That unobligated balances under the headings in title III of this Act and in prior Acts making appropriations for the Department of State, foreign operations, and related programs may be transferred to and merged with funds made available under this heading: Provided further, That amounts in the Fund may be transferred to and merged with other accounts within the Department of State, as appropriate, notwithstanding any other provision of law, and shall remain available for one additional fiscal year beyond the latest period of availability of funds appropriated to the receiving account within the Department of State.

Program and Financing (in millions of dollars)

Identification code 019-1164-0-1-152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity			3,000
0900 Total new obligations, unexpired accounts (object class 41.0)			3,000
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			5,000
1930 Total budgetary resources available			5,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			2,000
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			3,000
3020 Outlays (gross)			-2,500
3050 Unpaid obligations, end of year			500
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			500
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			5,000
Outlays, gross:			
4010 Outlays from new discretionary authority			2,500
4180 Budget authority, net (total)			5,000
4190 Outlays, net (total)			2,500

The America First Opportunity Fund (AIOF) will advance U.S. national security and foreign policy priorities around the world by providing resources to support enduring strategic partnerships and execute the National Security Strategy, while retaining the flexibility to surge resources to new opportunities.

NATIONAL SECURITY INVESTMENT PROGRAMS

Program and Financing (in millions of dollars)

Identification code 019-1122-0-1-152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity		4,500	2,267
0900 Total new obligations, unexpired accounts (object class 41.0)		4,500	2,267
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			2,267
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		6,767	
1930 Total budgetary resources available		6,767	2,267
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		2,267	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			2,132
3010 New obligations, unexpired accounts		4,500	2,267
3020 Outlays (gross)		-2,368	-2,030
3050 Unpaid obligations, end of year		2,132	2,369
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			2,132
3200 Obligated balance, end of year		2,132	2,369
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		6,767	
Outlays, gross:			
4010 Outlays from new discretionary authority		2,368	
4011 Outlays from discretionary balances			2,030
4020 Outlays, gross (total)		2,368	2,030
4180 Budget authority, net (total)		6,767	

NATIONAL SECURITY INVESTMENT PROGRAMS—Continued
Program and Financing—Continued

Identification code 019–1122–0–1–152	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)		2,368	2,030

The National Security Investment Programs (NSIP) account consolidates certain bilateral economic assistance accounts funded under prior acts making appropriations for the Department of State, foreign operations, and related programs into a single account. NSIP resources are available for necessary expenses to carry out the provisions of: sections 103, 105, 106, 214, and sections 251 through 255, and chapter 10 of part I of the Foreign Assistance Act of 1961, chapter 4 of part II of the Foreign Assistance Act of 1961, the FREEDOM Support Act (Public Law 102–511), and the Support for East European Democracy (SEED) Act of 1989 (Public Law 101–179). The 2027 Budget requests these authorities and appropriate resources under the America First Opportunity Fund account, and therefore there is no funding requested in 2027 for the NSIP account.

ECONOMIC SUPPORT FUND

Program and Financing (in millions of dollars)

Identification code 072–1037–0–1–152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Economic Support Fund (Direct)	7,235	2,127	
0799 Total direct obligations	7,235	2,127	
0801 Economic Support Fund (Reimbursable)	4	810	927
0900 Total new obligations, unexpired accounts	7,239	2,937	927
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8,034	3,799	927
1001 Discretionary unobligated balance brought fwd, Oct 1	7,964		
1010 Unobligated balance transfer to other accts [072–1560]	-535		
1012 Unobligated balance transfers between expired and unexpired accounts	3		
1021 Recoveries of prior year unpaid obligations	65	65	
1070 Unobligated balance (total)	7,567	3,864	927
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,890		
1121 Appropriations transferred from other acct [097–0100]	15		
1130 Appropriations permanently reduced	-1,650		
1131 Unobligated balance of appropriations permanently reduced	-152		
1134 Appropriations precluded from obligation	-300		
1160 Appropriation, discretionary (total)	1,803		
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,672		
1900 Budget authority (total)	3,475		
1930 Total budgetary resources available	11,042	3,864	927
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4		
1941 Unexpired unobligated balance, end of year	3,799	927	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,451	7,296	7,217
3010 New obligations, unexpired accounts	7,239	2,937	927
3011 Obligations ("upward adjustments"), expired accounts	62		
3020 Outlays (gross)	-9,202	-2,951	-1,901
3040 Recoveries of prior year unpaid obligations, unexpired	-65	-65	
3041 Recoveries of prior year unpaid obligations, expired	-189		
3050 Unpaid obligations, end of year	7,296	7,217	6,243
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-16	-13	-13
3071 Change in uncollected pymts, Fed sources, expired	3		
3090 Uncollected pymts, Fed sources, end of year	-13	-13	-13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,435	7,283	7,204

3200	Obligated balance, end of year	7,283	7,204	6,230
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	3,475		
Outlays, gross:				
4010	Outlays from new discretionary authority	2		
4011	Outlays from discretionary balances	9,097	2,908	1,871
4020	Outlays, gross (total)	9,099	2,908	1,871
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-1,672		
4033	Non-Federal sources	-50	-15	
4040	Offsets against gross budget authority and outlays (total)	-1,722	-15	
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	50	15	
4060	Additional offsets against budget authority only (total)	50	15	
4070	Budget authority, net (discretionary)	1,803		
4080	Outlays, net (discretionary)	7,377	2,893	1,871
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	103	43	30
4180	Budget authority, net (total)	1,803		
4190	Outlays, net (total)	7,480	2,936	1,901

Memorandum (non-add) entries:				
5096	Unexpired unavailable balance, SOY: Appropriations		300	300
5098	Unexpired unavailable balance, EOY: Appropriations	300	300	300

There is no funding requested in 2027 for the Economic Support Fund (ESF) account.

Object Classification (in millions of dollars)

Identification code 072–1037–0–1–152	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	1	
11.3	Other than full-time permanent	3	
11.9	Total personnel compensation	4	
41.0	Grants, subsidies, and contributions	7,231	2,127
99.0	Direct obligations	7,235	2,127
99.0	Reimbursable obligations	4	810
99.9	Total new obligations, unexpired accounts	7,239	2,937

Employment Summary

Identification code 072–1037–0–1–152	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	19	

CENTRAL AMERICA AND CARIBBEAN EMERGENCY DISASTER RECOVERY FUND

Program and Financing (in millions of dollars)

Identification code 072–1096–0–1–151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	5
1930	Total budgetary resources available	5	5
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	5
4180	Budget authority, net (total)		
4190	Outlays, net (total)		

This is a legacy USAID account and there is no new budget authority requested in 2027.

FOREIGN MILITARY FINANCING PROGRAM

For necessary expenses for grants to enable the President to carry out the provisions of section 23 of the Arms Export Control Act (22 U.S.C. 2763), \$5,250,000,000:

Provided, That to expedite the provision of assistance to foreign countries and international organizations, the Secretary of State may use the funds appropriated under this heading to procure defense articles and services to enhance the capacity of foreign security forces: Provided further, That funds appropriated or otherwise made available under this heading shall be nonrepayable notwithstanding any requirement in section 23 of the Arms Export Control Act: Provided further, That funds made available under this heading shall be obligated upon apportionment in accordance with paragraph (5)(C) of section 1501(a) of title 31, United States Code.

None of the funds made available under this heading shall be available to finance the procurement of defense articles, defense services, or design and construction services that are not sold by the United States Government under the Arms Export Control Act unless the foreign country proposing to make such procurement has first signed an agreement with the United States Government specifying the conditions under which such procurement may be financed with such funds: Provided further, That funds made available under this heading may be used, notwithstanding any other provision of law, for demining, the clearance of unexploded ordnance, and related activities, and may include activities implemented through nongovernmental and international organizations: Provided further, That a country that is a member of the North Atlantic Treaty Organization (NATO), or is a major non-NATO ally designated by section 517(b) of the Foreign Assistance Act of 1961, or Ukraine may utilize funds made available under this heading for procurement of defense articles, defense services, or design and construction services that are not sold by the United States Government under the Arms Export Control Act: Provided further, That funds appropriated under this heading shall be expended at the minimum rate necessary to make timely payment for defense articles and services: Provided further, That not more than \$32,000,000 of the funds appropriated under this heading may be obligated for necessary expenses, including the purchase of passenger motor vehicles for replacement only for use outside of the United States, for the general costs of administering military assistance and sales, except that this limitation may be exceeded only through the regular notification procedures of the Committees on Appropriations: Provided further, That the Secretary of State may use funds made available under this heading pursuant to the previous proviso for the administrative and other operational costs of the Department of State related to military assistance and sales, assistance under section 551 of the Foreign Assistance Act of 1961, and Department of Defense security assistance programs, in addition to funds otherwise available for such purposes: Provided further, That up to \$2,000,000 of the funds made available pursuant to the previous proviso may be used for direct hire personnel, except that this limitation may be exceeded by the Secretary of State following consultation with the Committees on Appropriations: Provided further, That of the funds made available under this heading for general costs of administering military assistance and sales, not to exceed \$4,000 may be available for entertainment expenses and not to exceed \$130,000 may be available for representation expenses: Provided further, That not more than \$1,807,998,823 of funds realized pursuant to section 21(e)(1)(A) of the Arms Export Control Act (22 U.S.C. 2761(e)(1)(A)) may be obligated for expenses incurred during fiscal year 2027 pursuant to section 43(b) of the Arms Export Control Act (22 U.S.C. 2792(b)), of which not more than \$30,000,000 may be obligated by the Department of State, including for direct hire of personnel, and not more than \$1,777,998,823 may be obligated by the Department of War, except that this limitation may be exceeded only through the regular notification procedures of the Committees on Appropriations.

Program and Financing (in millions of dollars)

Identification code 011-1082-0-1-152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Country grants	6,222	6,086	5,218
0009 Administrative Expenses	72	72	32
0192 Total Direct Obligations	6,294	6,158	5,250
0900 Total new obligations, unexpired accounts	6,294	6,158	5,250
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,092	1,260	1,160
1001 Discretionary unobligated balance brought fwd, Oct 1	3,092		
1011 Unobligated balance transfer from other acct [011-1032]	1		
1012 Unobligated balance transfers between expired and unexpired accounts	205		
1021 Recoveries of prior year unpaid obligations	12		
1070 Unobligated balance (total)	3,310	1,260	1,160
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,858	6,158	5,250
1120 Appropriations transferred to other acct [011-1085]		-100	-100

1160 Appropriation, discretionary (total)	5,858	6,058	5,150
1930 Total budgetary resources available	9,168	7,318	6,310
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1,614		
1941 Unexpired unobligated balance, end of year	1,260	1,160	1,060
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,290	8,470	6,585
3010 New obligations, unexpired accounts	6,294	6,158	5,250
3011 Obligations ("upward adjustments"), expired accounts	272		
3020 Outlays (gross)	-6,906	-8,043	-8,866
3040 Recoveries of prior year unpaid obligations, unexpired	-12		
3041 Recoveries of prior year unpaid obligations, expired	-468		
3050 Unpaid obligations, end of year	8,470	6,585	2,969
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,290	8,470	6,585
3200 Obligated balance, end of year	8,470	6,585	2,969
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5,858	6,058	5,150
Outlays, gross:			
4010 Outlays from new discretionary authority	3,544	3,815	3,661
4011 Outlays from discretionary balances	3,362	4,228	5,205
4020 Outlays, gross (total)	6,906	8,043	8,866
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-3		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	3		
4060 Additional offsets against budget authority only (total)	3		
4070 Budget authority, net (discretionary)	5,858	6,058	5,150
4080 Outlays, net (discretionary)	6,903	8,043	8,866
4180 Budget authority, net (total)	5,858	6,058	5,150
4190 Outlays, net (total)	6,903	8,043	8,866

Funding from the Foreign Military Financing (FMF) account procures, via grant, or through subsidies for loans or guarantees, U.S. defense equipment, services, and training to help ensure U.S. partners and allied countries are equipped and trained to defend themselves, contribute to regional and global stability, and contain transnational threats. As is shown in the Budgetary Resources schedule, this Budget proposes that not less than \$100 million in budget authority for emerging priorities may be transferred to the Foreign Military Financing Loan Program Account for subsidizing loans to multiply the FMF program's effectiveness. Similarly, funds may be made available as subsidy for Taiwan direct loans or loan guarantees. Other partners are also eligible for loans and guarantees up to the limits requested in the associated general provisions.

Object Classification (in millions of dollars)

Identification code 011-1082-0-1-152	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	72	72	32
41.0 Grants	6,222	6,086	5,218
99.9 Total new obligations, unexpired accounts	6,294	6,158	5,250

FUNDS APPROPRIATED TO THE PRESIDENT

INTERNATIONAL MILITARY EDUCATION AND TRAINING

For necessary expenses to carry out the provisions of section 541 of the Foreign Assistance Act of 1961, \$95,000,000, to remain available until September 30, 2028: Provided, That the civilian personnel for whom military education and training may be provided under this heading may include civilians who are not members of a government whose participation would contribute to improved civil-military relations, civilian control of the military, or respect for human rights: Provided further, That of the funds appropriated under this heading, \$3,000,000 shall remain available until expended to increase the participation of women in programs and activities

FUNDS APPROPRIATED TO THE PRESIDENT—Continued

funded under this heading: Provided further, That of the funds appropriated under this heading, not to exceed \$50,000 may be available for entertainment expenses.

CANCELLATION

Of the unobligated balances from amounts made available in prior Acts making appropriations under the heading "International Military Education and Training", \$6,000,000 is hereby permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 011-1081-0-1-152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Military Education and Training (Direct)	113	119	95
0900 Total new obligations, unexpired accounts (object class 41.0)	113	119	95
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	18	18
1001 Discretionary unobligated balance brought fwd, Oct 1	7		
1012 Unobligated balance transfers between expired and unexpired accounts	3		
1021 Recoveries of prior year unpaid obligations	3		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	14	18	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	119	119	95
1131 Unobligated balance of appropriations permanently reduced			-6
1160 Appropriation, discretionary (total)	119	119	89
1900 Budget authority (total)	119	119	89
1930 Total budgetary resources available	133	137	107
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	18	18	12
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	175	163	174
3010 New obligations, unexpired accounts	113	119	95
3011 Obligations ("upward adjustments"), expired accounts	9		
3020 Outlays (gross)	-108	-108	-99
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-23		
3050 Unpaid obligations, end of year	163	174	170
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	175	163	174
3200 Obligated balance, end of year	163	174	170
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	119	119	89
Outlays, gross:			
4010 Outlays from new discretionary authority	18	19	9
4011 Outlays from discretionary balances	90	89	90
4020 Outlays, gross (total)	108	108	99
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	4		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	5		
4070 Budget authority, net (discretionary)	119	119	89
4080 Outlays, net (discretionary)	103	108	99
4180 Budget authority, net (total)	119	119	89
4190 Outlays, net (total)	103	108	99

The International Military Education and Training (IMET) account provides assistance for foreign military and civilian personnel to attend military education and training provided by the United States Government either at United States military schools or by trainers in country. In addition to helping these countries professionalize their militaries, IMET funding

also exposes foreign students to American democratic values, particularly respect for civilian control of the military.

NATIONAL SECURITY ENGAGEMENT ACCOUNT

For necessary expenses to carry out the provisions of section 551 of the Foreign Assistance Act of 1961, \$27,000,000, of which not less than \$24,000,000 shall be made available for a United States contribution to the Multinational Force and Observers mission in the Sinai.

Program and Financing (in millions of dollars)

Identification code 072-1032-0-1-152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Peacekeeping Operations (Direct)	161	200	164
0900 Total new obligations, unexpired accounts (object class 41.0)	161	200	164
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	237	52	137
1001 Discretionary unobligated balance brought fwd, Oct 1	237		
1010 Unobligated balance transfer to other accts [011-1082]	-1		
1011 Unobligated balance transfer from other acct [019-1022]	7		
1012 Unobligated balance transfers between expired and unexpired accounts	11		
1070 Unobligated balance (total)	254	52	137
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	410	335	27
1131 Unobligated balance of appropriations permanently reduced			-50
1160 Appropriation, discretionary (total)	410	285	27
1900 Budget authority (total)	410	285	27
1930 Total budgetary resources available	664	337	164
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-451		
1941 Unexpired unobligated balance, end of year	52	137	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	452	247	100
3010 New obligations, unexpired accounts	161	200	164
3011 Obligations ("upward adjustments"), expired accounts	4		
3020 Outlays (gross)	-324	-347	-132
3041 Recoveries of prior year unpaid obligations, expired	-46		
3050 Unpaid obligations, end of year	247	100	132
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	452	247	100
3200 Obligated balance, end of year	247	100	132
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	410	285	27
Outlays, gross:			
4010 Outlays from new discretionary authority	34	100	9
4011 Outlays from discretionary balances	290	247	123
4020 Outlays, gross (total)	324	347	132
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 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	12		
4070 Budget authority, net (discretionary)	410	285	27
4080 Outlays, net (discretionary)	312	347	132
4180 Budget authority, net (total)	410	285	27
4190 Outlays, net (total)	312	347	132

The National Security Engagement Account (NSEA), formerly titled Peacekeeping Operations, funds U.S. assistance to international efforts to monitor and maintain peace around the world and provides funds to other programs carried out in furtherance of the national security interests of the United States. In 2027, support is planned to promote U.S. national security interests by advancing comprehensive and lasting peace between Israel

and its neighbors through support of the Multinational Force and Observers Mission in the Sinai.

NONPROLIFERATION, ANTI-TERRORISM, DEMINING AND RELATED PROGRAMS

For necessary expenses for nonproliferation, anti-terrorism, demining and related programs and activities, \$745,000,000, to remain available until September 30, 2028, to carry out the provisions of chapter 8 of part II of the Foreign Assistance Act of 1961 for anti-terrorism assistance, chapter 9 of part II of the Foreign Assistance Act of 1961, section 504 of the FREEDOM Support Act (22 U.S.C. 5854), section 23 of the Arms Export Control Act (22 U.S.C. 2763), or the Foreign Assistance Act of 1961 for demining activities, the clearance of unexploded ordnance, the destruction of small arms, and related activities, notwithstanding any other provision of law, including activities implemented through nongovernmental and international organizations, and section 301 of the Foreign Assistance Act of 1961 for a United States contribution to the Comprehensive Nuclear Test Ban Treaty Preparatory Commission, and for a voluntary contribution to the International Atomic Energy Agency (IAEA): Provided, That funds made available under this heading for the Nonproliferation and Disarmament Fund shall be made available, notwithstanding any other provision of law and subject to prior consultation with, and the regular notification procedures of, the Committees on Appropriations, to promote bilateral and multilateral activities relating to nonproliferation, disarmament, and weapons destruction, and shall remain available until expended: Provided further, That such funds may also be used for such countries other than the Independent States of the former Soviet Union and international organizations when it is in the national security interest of the United States to do so: Provided further, That funds appropriated under this heading may be made available for the IAEA unless the Secretary of State determines that Israel is being denied its right to participate in the activities of that Agency: Provided further, That funds made available for conventional weapons destruction programs, including demining and related activities, in addition to funds otherwise available for such purposes, may be used for administrative expenses related to the operation and management of such programs and activities, subject to the regular notification procedures of the Committees on Appropriations.

Program and Financing (in millions of dollars)

Identification code 011-1075-0-1-152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Nonproliferation, Antiterrorism, Demining, and Related Programs (Direct)	868	900	900
0801 Reimbursable program activity		30	30
0900 Total new obligations, unexpired accounts	868	930	930
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	961	978	948
1001 Discretionary unobligated balance brought fwd, Oct 1	951		
1012 Unobligated balance transfers between expired and unexpired accounts	19		
1021 Recoveries of prior year unpaid obligations	16		
1070 Unobligated balance (total)	996	978	948
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	870	870	745
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	30	30
1900 Budget authority (total)	872	900	775
1930 Total budgetary resources available	1,868	1,878	1,723
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-22		
1941 Unexpired unobligated balance, end of year	978	948	793
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,335	1,372	1,149
3010 New obligations, unexpired accounts	868	930	930
3011 Obligations ("upward adjustments"), expired accounts	16		
3020 Outlays (gross)	-720	-1,153	-1,103
3040 Recoveries of prior year unpaid obligations, unexpired	-16		
3041 Recoveries of prior year unpaid obligations, expired	-111		
3050 Unpaid obligations, end of year	1,372	1,149	976
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,335	1,372	1,149
3200 Obligated balance, end of year	1,372	1,149	976

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	872	900	775
Outlays, gross:			
4010 Outlays from new discretionary authority	2	248	216
4011 Outlays from discretionary balances	708	895	877
4020 Outlays, gross (total)	710	1,143	1,093
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-30	-30
4033 Non-Federal sources	-17		
4040 Offsets against gross budget authority and outlays (total)	-19	-30	-30
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	17		
4060 Additional offsets against budget authority only (total)	17		
4070 Budget authority, net (discretionary)	870	870	745
4080 Outlays, net (discretionary)	691	1,113	1,063
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	10	10	10
4180 Budget authority, net (total)	870	870	745
4190 Outlays, net (total)	701	1,123	1,073

The Nonproliferation, Anti-Terrorism, Demining and Related (NADR) programs account provides assistance for critical security-related programs that reduce threats posed by international terrorist activities; landmines, explosive remnants of war, and stockpiles of excess conventional weapons and munitions; nuclear, radiological, chemical, and biological weapons of mass destruction; and other destabilizing weapons.

Object Classification (in millions of dollars)

Identification code 011-1075-0-1-152	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	10	10	10
25.2 Other services from non-Federal sources	350	350	350
31.0 Equipment	125	125	125
41.0 Grants, subsidies, and contributions	383	415	415
99.0 Direct obligations	868	900	900
99.0 Reimbursable obligations		30	30
99.9 Total new obligations, unexpired accounts	868	930	930

GLOBAL SECURITY CONTINGENCY FUND

Program and Financing (in millions of dollars)

Identification code 011-1041-0-1-152	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	4	4	3
3020 Outlays (gross)		-1	-1
3050 Unpaid obligations, end of year	4	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	4	3
3200 Obligated balance, end of year	4	3	2
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

The Global Security Contingency Fund (GSCF) permits the Department of State and the Department of War to combine resources and expertise to address emergent challenges and opportunities. The GSCF can be used to

GLOBAL SECURITY CONTINGENCY FUND—Continued

provide military and other security sector assistance to enhance a country's national-level military or other security forces' capabilities to conduct border and maritime security, internal defense, and counterterrorism operations, or to participate in or support military, stability, or peace support operations, consistent with U.S. foreign policy and national security interests. The GSCF can also be used to provide assistance to the justice sector (including law enforcement and prisons), rule of law programs, and stabilization efforts in cases where civilian providers are challenged in their ability to operate. Assistance programs under this account are collaboratively developed by the Department of State and the Department of War. The fund allows direct contributions from each Department to be transferred into the fund for implementation by the most appropriate agency in a given situation, be it State, War, or others. No direct funding is requested.

FOREIGN MILITARY FINANCING LOAN PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011-1085-0-1-152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy			100
0702 Loan guarantee subsidy		100	
0705 Reestimates of direct loan subsidy		1	
0791 Direct program activities, subtotal		101	100
0900 Total new obligations, unexpired accounts (object class 41.0)		101	100
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [011-1082]		100	100
Appropriations, mandatory:			
1200 Appropriation		1	
1900 Budget authority (total)		101	100
1930 Total budgetary resources available		101	100
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	170	101	127
3010 New obligations, unexpired accounts		101	100
3020 Outlays (gross)	-69	-75	-103
3050 Unpaid obligations, end of year	101	127	124
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	170	101	127
3200 Obligated balance, end of year	101	127	124
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		100	100
Outlays, gross:			
4010 Outlays from new discretionary authority		25	25
4011 Outlays from discretionary balances	69	49	78
4020 Outlays, gross (total)	69	74	103
Mandatory:			
4090 Budget authority, gross		1	
Outlays, gross:			
4100 Outlays from new mandatory authority		1	
4180 Budget authority, net (total)		101	100
4190 Outlays, net (total)	69	75	103

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

Identification code 011-1085-0-1-152	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 FMF Direct Loan Program	8,000	8,000	16,000
Direct loan subsidy (in percent):			
132001 FMF Direct Loan Program	0.00	0.00	0.63
132999 Weighted average subsidy rate	0.00	0.00	0.63
Direct loan subsidy budget authority:			
133001 FMF Direct Loan Program			100

Direct loan subsidy outlays:			
134001 FMF Direct Loan Program	69	49	78
Direct loan reestimates:			
135001 FMF Direct Loan Program	-39	-42	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 FMF Guaranteed Loan Program		8,000	2,000
Guaranteed loan subsidy (in percent):			
232001 FMF Guaranteed Loan Program		1.25	0.00
232999 Weighted average subsidy rate	0.00	1.25	0.00
Guaranteed loan subsidy budget authority:			
233001 FMF Guaranteed Loan Program		100	
Guaranteed loan subsidy outlays:			
234001 FMF Guaranteed Loan Program		25	25

Foreign Military Financing (FMF) direct and guaranteed loans finance sales of defense articles, defense services, and design and construction services to foreign countries and international organizations. The FMF Loan Program Account was established pursuant to the Federal Credit Reform Act of 1990 to provide the funds necessary to support the cost of FMF direct loans and guarantees. Expenditures from this account finance the subsidy cost of direct loan disbursements and loan guarantee commitments, and are transferred to the respective FMF Financing Accounts.

FOREIGN MILITARY FINANCING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011-4122-0-3-152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	8,000	8,000	16,000
0713 Payment of interest to Treasury	307	174	429
0715 Interest paid to FFB			176
0742 Downward reestimates paid to receipt accounts	34	30	
0743 Interest on downward reestimates	5	13	
0900 Total new obligations, unexpired accounts	8,346	8,217	16,605
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	50	14	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	8,023	8,094	16,381
Spending authority from offsetting collections, mandatory:			
1800 Collected	356	376	918
1801 Change in uncollected payments, Federal sources	-69	-49	78
1825 Spending authority from offsetting collections applied to repay debt		-218	-772
1850 Spending auth from offsetting collections, mand (total)	287	109	224
1900 Budget authority (total)	8,310	8,203	16,605
1930 Total budgetary resources available	8,360	8,217	16,605
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7,976	13,501	18,360
3010 New obligations, unexpired accounts	8,346	8,217	16,605
3020 Outlays (gross)	-2,821	-3,358	-13,720
3050 Unpaid obligations, end of year	13,501	18,360	21,245
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-170	-101	-52
3070 Change in uncollected pymts, Fed sources, unexpired	69	49	-78
3090 Uncollected pymts, Fed sources, end of year	-101	-52	-130
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7,806	13,400	18,308
3200 Obligated balance, end of year	13,400	18,308	21,115
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	8,310	8,203	16,605
Financing disbursements:			
4110 Outlays, gross (total)	2,821	3,358	13,720
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-69	-50	-78

4122	Interest on uninvested funds	-272	-14	-33
4123	Principal Payments	-15	-212	-499
4123	Interest Payments	-100		-308
4130	Offsets against gross budget authority and outlays (total)	-356	-376	-918
4140	Additional offsets against financing authority only (total): Change in uncollected pymts, Fed sources, unexpired	69	49	-78
4160	Budget authority, net (mandatory)	8,023	7,876	15,609
4170	Outlays, net (mandatory)	2,465	2,982	12,802
4180	Budget authority, net (total)	8,023	7,876	15,609
4190	Outlays, net (total)	2,465	2,982	12,802

Status of Direct Loans (in millions of dollars)

Identification code 011-4122-0-3-152	2025 actual	2026 est.	2027 est.	
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority	8,000	8,000	16,000
1150	Total direct loan obligations	8,000	8,000	16,000
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	24	2,487	5,416
1231	Disbursements: Direct loan disbursements	2,475	3,141	13,129
1251	Repayments: Repayments and prepayments	-12	-212	-499
1290	Outstanding, end of year	2,487	5,416	18,046

As required by the Federal Credit Reform Act of 1990, the Foreign Military Financing (FMF) Direct Loan Financing Account is a non-budgetary account that records all cash flows to and from the Government resulting from FMF direct loans obligated in 1992 and beyond. Amounts in this account are a means of financing and are not included in budget totals.

Balance Sheet (in millions of dollars)

Identification code 011-4122-0-3-152	2024 actual	2025 actual	
ASSETS:			
1101	Federal assets: Fund balances with Treasury	1,972	5,414
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	24	2,487
1402	Interest receivable		14
1405	Allowance for subsidy cost (-)	-24	-20
1499	Net present value of assets related to direct loans		2,481
1999	Total assets	1,972	7,895
LIABILITIES:			
Federal liabilities:			
2103	Debt	1,972	7,852
2104	Resources payable to Treasury		
2105	Other		43
2999	Total liabilities	1,972	7,895
NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	1,972	7,895

FOREIGN MILITARY FINANCING GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011-4386-0-3-152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711	Default claim payments on principal		3
0900	Total new obligations, unexpired accounts		3
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		44
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected	44	63
1900	Budget authority (total)	44	63
1930	Total budgetary resources available	44	107
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	44	104

Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts		3
3020	Outlays (gross)		-3

Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross	44	63
Financing disbursements:			
4110	Outlays, gross (total)		3
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources	-25	-25
4122	Interest on uninvested funds	-1	-2
4123	Non-Federal sources	-18	-36
4130	Offsets against gross budget authority and outlays (total)	-44	-63
4160	Budget authority, net (mandatory)		
4170	Outlays, net (mandatory)	-44	-60
4180	Budget authority, net (total)		
4190	Outlays, net (total)	-44	-60

Status of Guaranteed Loans (in millions of dollars)

Identification code 011-4386-0-3-152	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority	8,000	2,000
2150	Total guaranteed loan commitments	8,000	2,000
2199	Guaranteed amount of guaranteed loan commitments		
Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year		2,000
2231	Disbursements of new guaranteed loans	2,000	2,500
2251	Repayments and prepayments		-167
2263	Adjustments: Terminations for default that result in claim payments		-3
2290	Outstanding, end of year	2,000	4,330
Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	1,600	3,465

As required by the Federal Credit Reform Act of 1990, the Foreign Military Financing (FMF) Guaranteed Loan Financing Account is a non-budgetary account that will record all cash flows to and from the Government resulting from FMF loan guarantees committed. Amounts in this account are a means of financing and are not included in the budget totals.

FOREIGN MILITARY LOAN LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011-4121-0-3-152	2025 actual	2026 est.	2027 est.	
Budgetary resources:				
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Offsetting collections (cash) from country loans	13	9	4
1820	Capital transfer of spending authority from offsetting collections to general fund	-13	-9	-4
Budget authority and outlays, net:				
Mandatory:				
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-13	-9	-4
4180	Budget authority, net (total)	-13	-9	-4
4190	Outlays, net (total)	-13	-9	-4

Status of Direct Loans (in millions of dollars)

Identification code 011-4121-0-3-152	2025 actual	2026 est.	2027 est.	
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	168	163	154
1251	Repayments and prepayments from country	-12	-9	-4
1264	Other adjustments, net (+ or -)	7		

FOREIGN MILITARY LOAN LIQUIDATING ACCOUNT—Continued
Status of Direct Loans—Continued

Identification code 011-4121-0-3-152	2025 actual	2026 est.	2027 est.
1290 Outstanding, end of year	163	154	150

The Foreign Military Loan Liquidating Account records all cash flows to and from the Government resulting from direct loans obligated and loan guarantees for foreign military financing committed prior to 1992. This account is shown on a cash basis and reflects the transactions resulting from loans provided to finance sales of defense articles, defense services, and design and construction services to foreign countries and international organizations. No new loan disbursements are made from this account. Certain collections made into this account are made available for default claim payments. The Federal Credit Reform Act of 1990 provides permanent indefinite authority to cover obligations for default payments if the liquidating account funds are otherwise insufficient. All new foreign military financing credit activity in 1992 and after (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year) is recorded in corresponding program and financing accounts.

Balance Sheet (in millions of dollars)

Identification code 011-4121-0-3-152	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	2	
1601 Direct loans, gross	168	163
1602 Interest receivable	1,918	1,979
1603 Allowance for estimated uncollectible loans and interest (-)	-2,069	-2,128
1699 Value of assets related to direct loans	17	14
1999 Total assets	19	14
LIABILITIES:		
Federal liabilities:		
2102 Accrued Interest Payable to FFB		
2103 Debt - Principal owed to FFB		
2104 Resources payable to Treasury	2	
2207 Non-Federal liabilities: Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	17	14
2999 Total liabilities	19	14
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	19	14

MILITARY DEBT REDUCTION FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011-4174-0-3-152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0715 Somalia Debt Reduction	41		
0900 Total new obligations, unexpired accounts	41		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
1023 Unobligated balances applied to repay debt	-41		
1033 Recoveries of prior year paid obligations	41		
1070 Unobligated balance (total)		1	1
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	42		
1900 Budget authority (total)	42		
1930 Total budgetary resources available	42	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	41		

3020 Outlays (gross)	-41		
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	42		
Financing disbursements:			
4110 Outlays, gross (total)	41		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-42		
4123 Non-Federal sources	-41		
4130 Offsets against gross budget authority and outlays (total) ...	-83		
Additional offsets against financing authority only (total):			
4143 Recoveries of prior year paid obligations, unexpired accounts	41		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-42		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-42		

Status of Direct Loans (in millions of dollars)

Identification code 011-4174-0-3-152	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	259		
1264 Other adjustments, net (+ or -)	-259		

As required by the Federal Credit Reform Act of 1990, the Military Debt Reduction Financing (MDRF) Account is a non-budgetary financing account that records all cash flows to and from the Government resulting from restructuring foreign military loans. The amounts in this account are a means of financing and are not included in budget totals. It is an account established for the debt relief of certain countries as established by Public Law 103-87, Foreign Operations, Export Financing, and Related Programs Appropriations Act, 1994, Section 11, Special Debt Relief for the Poorest, Most Heavily Indebted Countries. The MDRF buys a portfolio of loans from the Foreign Military Loan Liquidating Account, thus transferring the loans from the Liquidating Account to the MDRF Account.

Balance Sheet (in millions of dollars)

Identification code 011-4174-0-3-152	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	41	
1402 Interest receivable		
1405 Allowance for subsidy cost (-)		
1499 Net present value of assets related to direct loans	41	
1999 Total assets	41	
LIABILITIES:		
2103 Federal liabilities: Debt	41	
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	41	

MULTILATERAL ASSISTANCE

Federal Funds

CONTRIBUTION TO THE CLEAN TECHNOLOGY FUND

Program and Financing (in millions of dollars)

Identification code 020-0080-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Grants			
Credit program obligations:			
0705 Reestimates of direct loan subsidy		176	
0706 Interest on reestimates of direct loan subsidy		13	
0791 Direct program activities, subtotal		189	

0900	Total new obligations, unexpired accounts (object class 41.0)	20	189	.....
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	20	.....	.....
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	125	.....	.....
1130	Appropriations permanently reduced	-125	.....	.....
Appropriations, mandatory:				
1200	Appropriation .....	.....	189	.....
1900	Budget authority (total) .....	.....	189	.....
1930	Total budgetary resources available	20	189	.....

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	314	239	230
3010	New obligations, unexpired accounts	20	189	.....
3020	Outlays (gross)	-95	-198	.....
3050	Unpaid obligations, end of year	239	230	230
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	314	239	230
3200	Obligated balance, end of year	239	230	230

Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances	95	9	.....
Mandatory:				
4090	Budget authority, gross .....	.....	189	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	189	.....
4180	Budget authority, net (total) .....	.....	189	.....
4190	Outlays, net (total)	95	198	.....

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

Identification code 020-0080-0-1-151	2025 actual	2026 est.	2027 est.	
Direct loan subsidy outlays:				
134001	Clean Technology Fund Direct Loans	75	9
Direct loan reestimates:				
135001	Clean Technology Fund Direct Loans	-7	189

Clean Technology Fund

The Clean Technology Fund (CTF) was created in 2008 to provide concessional financing. All remaining funding for new CTF activities was rescinded in 2025 and there was no funding for new activities in 2026. There is no funding requested for the CTF in 2027.

GLOBAL AGRICULTURE AND FOOD SECURITY PROGRAM

(CANCELLATION)

Of the unobligated balances from amounts made available under this heading in prior Acts, \$10,000,000 is permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 020-1475-0-1-151	2025 actual	2026 est.	2027 est.	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	.....	10	10
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	10	.....	.....
1131	Unobligated balance of appropriations permanently reduced .....	.....	.....	-10
1160	Appropriation, discretionary (total)	10	.....	-10
1930	Total budgetary resources available	10	10	.....
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	10	10	.....
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	10	-10
4180	Budget authority, net (total)	10	-10

4190	Outlays, net (total)
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The Global Agriculture and Food Security Program (GAFSP) is a multi-donor financing platform to support food security. There is no funding requested for the Global Agriculture and Food Security Program (GAFSP) in 2027.

TREASURY INTERNATIONAL ASSISTANCE PROGRAMS

For contributions by the Secretary of the Treasury to international financial institutions and trust funds administered by such institutions, in addition to amounts otherwise available for such purposes, \$32,317,000, to remain available until expended: Provided, That of the amount made available under this heading, up to \$32,317,000 may be available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of loan guarantees to the international financial institutions: Provided further, That funds made available under this heading may be transferred to, and merged with, funds provided under the headings in this title and the headings "Department of the Treasury—International Affairs Technical Assistance" and "Department of the Treasury - Debt Restructuring" in title III of this Act and prior appropriations Acts: Provided further, That such transfer authority is in addition to any transfer authority otherwise available in this Act and under any other provision of law.

Program and Financing (in millions of dollars)

Identification code 020-1916-0-1-151	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Treasury International Assistance Program (Direct)	17	46	32
Credit program obligations:				
0702	Loan guarantee subsidy	31	.....	.....
0791	Direct program activities, subtotal	31	.....	.....
0900	Total new obligations, unexpired accounts	48	46	32

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	48	50	79
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	50	75	32
1930	Total budgetary resources available	98	125	111
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	50	79	79
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	.....	13	47
3010	New obligations, unexpired accounts	48	46	32
3020	Outlays (gross)	-35	-12	-28
3050	Unpaid obligations, end of year	13	47	51
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	.....	13	47
3200	Obligated balance, end of year	13	47	51

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	50	75	32
Outlays, gross:				
4011	Outlays from discretionary balances	35	12	28
4180	Budget authority, net (total)	50	75	32
4190	Outlays, net (total)	35	12	28

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

Identification code 020-1916-0-1-151	2025 actual	2026 est.	2027 est.	
Guaranteed loan levels supportable by subsidy budget authority:				
215001	World Bank IBRD Loan Guarantee	2,000	.....	.....
215002	Asian Development Bank Loan Guarantee	1,000	.....	.....
215999	Total loan guarantee levels	3,000	.....	.....
Guaranteed loan subsidy (in percent):				
232001	World Bank IBRD Loan Guarantee	0.62	.....	.....
232002	Asian Development Bank Loan Guarantee	1.87	.....	.....
232999	Weighted average subsidy rate	1.04	.....	.....
Guaranteed loan subsidy budget authority:				
233001	World Bank IBRD Loan Guarantee	12	.....	.....

TREASURY INTERNATIONAL ASSISTANCE PROGRAMS—Continued
Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 020-1916-0-1-151	2025 actual	2026 est.	2027 est.
233002 Asian Development Bank Loan Guarantee	19		
233999 Total subsidy budget authority	31		
Guaranteed loan subsidy outlays:			
234002 Asian Development Bank Loan Guarantee	19	12	
234999 Total subsidy outlays	19	12	
Guaranteed loan reestimates:			
235002 Asian Development Bank Loan Guarantee		-7	
235999 Total guaranteed loan reestimates		-7	

This account enables Treasury to meet new and emergent needs through international financial institutions (IFIs), financial intermediary funds and trust funds administered by IFIs, and other international organizations, as well as technical assistance. Requested resources and authorities will be used to advance U.S. strategic priorities and leadership, including countering the influence of malign actors, protecting national security, and supporting global macroeconomic and financial stability. Treasury will use this funding to implement innovative solutions to address those needs in a timely manner.

Object Classification (in millions of dollars)

Identification code 020-1916-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
33.0 Investments and loans	17		
41.0 Grants, subsidies, and contributions	31	46	32
99.9 Total new obligations, unexpired accounts	48	46	32

TREASURY INTERNATIONAL ASSISTANCE PROGRAMS GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 020-4395-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal			2
0742 Downward reestimates paid to receipt accounts		6	
0743 Interest on downward reestimates		1	
0900 Total new obligations, unexpired accounts		7	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		32	32
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation		6	
Spending authority from offsetting collections, mandatory:			
1800 Collected	20	13	
1801 Change in uncollected payments, Federal sources	12	-12	
1850 Spending auth from offsetting collections, mand (total)	32	1	
1900 Budget authority (total)	32	7	
1930 Total budgetary resources available	32	39	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	32	32	30
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		7	2
3020 Outlays (gross)		-7	-2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-12	
3070 Change in uncollected pymts, Fed sources, unexpired		12	
3090 Uncollected pymts, Fed sources, end of year		-12	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		-12	
3200 Obligated balance, end of year		-12	

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	32	7	
Financing disbursements:			
4110 Outlays, gross (total)		7	2
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-19	-12	
4122 Interest on uninvested funds	-1	-1	
4130 Offsets against gross budget authority and outlays (total)	-20	-13	
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-12	12	
4160 Budget authority, net (mandatory)		6	
4170 Outlays, net (mandatory)	-20	-6	2
4180 Budget authority, net (total)		6	
4190 Outlays, net (total)	-20	-6	2

Status of Guaranteed Loans (in millions of dollars)

Identification code 020-4395-0-3-151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	3,000		
2150 Total guaranteed loan commitments	3,000		
2199 Guaranteed amount of guaranteed loan commitments	3,000		
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year		1,000	1,000
2231 Disbursements of new guaranteed loans	1,000		
2251 Repayments and prepayments			
2261 Adjustments: Terminations for default that result in loans receivable			
2290 Outstanding, end of year	1,000	1,000	1,000
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	1,000	1,000	1,000
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year			
2331 Disbursements for guaranteed loan claims			
2390 Outstanding, end of year			

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees obligated to programs at the International Bank for Reconstruction and Development and Asian Development Bank from the Treasury International Assistance Program account. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 020-4395-0-3-151	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury		20
1201 Non-Federal assets: Investments in non-Federal securities, net		
1999 Total assets		20
LIABILITIES:		
2105 Federal liabilities: Other (Year End Re-estimate Accrual)		5
2204 Non-Federal liabilities: Liabilities for loan guarantees		15
2999 Total liabilities		20
4999 Total liabilities and net position		20

CONTRIBUTION TO THE INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT

GLOBAL ENVIRONMENT FACILITY

(CANCELLATION)

Of the unobligated balances from amounts made available under the heading "Global Environment Facility" in prior Acts making appropriations for the Depart-

ment of State, foreign operations, and related programs, \$150,200,000 is permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 020-0077-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 International Bank for Reconstruction and Development	241		
0799 Total direct obligations	241		
0801 IBRD Reimbursable	15		
0900 Total new obligations, unexpired accounts	256		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,663	7,814	7,964
1011 Unobligated balance transfer from other acct [072-0306]	35		
1020 Adjustment of unobligated bal brought forward, Oct 1	15		
1070 Unobligated balance (total)	7,713	7,814	7,964
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	357	150	
1131 Unobligated balance of appropriations permanently reduced			-150
1160 Appropriation, discretionary (total)	357	150	-150
Spending authority from offsetting collections, discretionary:			
1700 Collected	15		
1701 Change in uncollected payments, Federal sources	-15		
1900 Budget authority (total)	357	150	-150
1930 Total budgetary resources available	8,070	7,964	7,814
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7,814	7,964	7,814
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	256		
3020 Outlays (gross)	-256		
Uncollected payments:			
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-15		
3070 Change in uncollected pymts, Fed sources, unexpired	15		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-15		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	357	150	-150
Outlays, gross:			
4010 Outlays from new discretionary authority	207		
4011 Outlays from discretionary balances	49		
4020 Outlays, gross (total)	256		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-15		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	15		
4070 Budget authority, net (discretionary)	357	150	-150
4080 Outlays, net (discretionary)	241		
4180 Budget authority, net (total)	357	150	-150
4190 Outlays, net (total)	241		

Contribution to the International Bank for Reconstruction and Development and related funds

The International Bank for Reconstruction and Development (IBRD) acts both in its own capacity as a lender and as a trustee for other multilateral funds (such as trust funds and financial intermediary funds) that are administered by the World Bank, including the Global Environment Facility. Activity related to transactions with the International Financial Corporation, a separate component of the World Bank Group, is also shown in this account.

International Bank for Reconstruction and Development

The International Bank for Reconstruction and Development (IBRD) is the arm of the World Bank that provides financing to creditworthy middle-income countries. There is no funding requested for the International Bank for Reconstruction and Development (IBRD) in 2027.

Global Environment Facility

The Global Environment Facility (GEF) is the largest multilateral fund for the global environment. There is no funding requested for the GEF in 2027.

International Finance Corporation

The International Finance Corporation (IFC) is the arm of the World Bank Group that promotes the private sector in developing countries. There is no funding requested for IFC in 2027.

Object Classification (in millions of dollars)

Identification code 020-0077-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	1		
33.0 Investments and loans	207		
41.0 Grants, subsidies, and contributions	34		
99.0 Direct obligations	242		
99.0 Reimbursable obligations	15		
99.5 Adjustment for rounding (Admin Expenses)	-1		
99.9 Total new obligations, unexpired accounts	256		

CONTRIBUTION TO THE INTERNATIONAL DEVELOPMENT ASSOCIATION

For payment to the International Development Association by the Secretary of the Treasury, \$866,657,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 020-0073-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Development Association	1,380	1,066	867
0900 Total new obligations, unexpired accounts (object class 41.0)	1,380	1,066	867
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - IDA	1,380	1,066	867
1900 Budget authority (total)	1,380	1,066	867
1930 Total budgetary resources available	1,380	1,066	867
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1,380	1,066	867
3020 Outlays (gross)	-1,380	-1,066	-867
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,380	1,066	867
Outlays, gross:			
4010 Outlays from new discretionary authority	1,380	1,066	867
4180 Budget authority, net (total)	1,380	1,066	867
4190 Outlays, net (total)	1,380	1,066	867

International Development Association

The International Development Association (IDA) is the arm of the World Bank Group that supports poverty reduction and economic development in the world's 78 poorest countries across a wide range of sectors. Because countries receiving IDA financing are too poor and lack creditworthiness to attract sufficient capital to support their significant development needs, they depend on concessional finance—low or no interest loans and grants. Over time, IDA's support helps countries finance their development needs through domestic revenues and borrowing at non-concessional rates, including through international markets. As of September 2025, the United States holds the largest percent of total votes in IDA at 9.8 percent.

CONTRIBUTION TO MULTILATERAL INVESTMENT GUARANTEE AGENCY

Program and Financing (in millions of dollars)

Identification code 020-0084-0-1-151	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	22	22	22
3050 Unpaid obligations, end of year	22	22	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	22	22	22
3200 Obligated balance, end of year	22	22	22
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Multilateral Investment Guarantee Agency (MIGA) is a member of the World Bank Group that provides guarantees and insurance. There is no funding requested for MIGA in 2027.

CONTRIBUTION TO THE INTER-AMERICAN DEVELOPMENT BANK

For payment to the Inter-American Investment Corporation by the Secretary of the Treasury, \$75,267,000, to remain available until expended: Provided, That such amounts may be made available for the United States share of an increase in the capital stock of the Inter-American Investment Corporation.

Program and Financing (in millions of dollars)

Identification code 020-0072-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Inter-American Investment Corp			75
0900 Total new obligations, unexpired accounts (object class 33.0)			75
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,798	3,798	3,798
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			75
1930 Total budgetary resources available	3,798	3,798	3,873
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,798	3,798	3,798
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			75
3020 Outlays (gross)			-75
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			75
Outlays, gross:			
4010 Outlays from new discretionary authority			75
4180 Budget authority, net (total)			75
4190 Outlays, net (total)			75

Contribution to the Inter-American Development Bank Group

The Inter-American Development Bank (IDB) Group includes the Inter-American Development Bank and the Inter-American Investment Corporation (IDB Invest).

Inter-American Development Bank

The Inter-American Development Bank (IDB) provides development financing for 26 countries in Latin America and the Caribbean. In addition to this activity, IDB also acts as a trustee for other multilateral funds. There is no funding requested for the IDB in 2027.

Inter-American Investment Corporation (IDB Invest)

The Inter-American Investment Corporation, colloquially known as IDB Invest, is an independent arm of the IDB Group dedicated to promoting development of the private sector in Latin America and the Caribbean.

CONTRIBUTION TO THE ASIAN DEVELOPMENT FUND

For payment to the Asian Development Bank's Asian Development Fund by the Secretary of the Treasury, \$43,610,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 020-0076-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Asian Development Fund	44	44	44
0091 Direct program activities, subtotal	44	44	44
0799 Total direct obligations	44	44	44
0801 Asian Development Bank (Reimbursable)	1		
0900 Total new obligations, unexpired accounts	45	44	44
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	748	748	748
1020 Adjustment of unobligated bal brought forward, Oct 1	1		
1070 Unobligated balance (total)	749	748	748
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Fund	44	44	44
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1701 Change in uncollected payments, Federal sources	-1		
1900 Budget authority (total)	44	44	44
1930 Total budgetary resources available	793	792	792
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	748	748	748
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	45	44	44
3020 Outlays (gross)	-45	-44	-44
Uncollected payments:			
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070 Change in uncollected pymts, Fed sources, unexpired	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-1		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	44	44	44
Outlays, gross:			
4010 Outlays from new discretionary authority	44	44	44
4011 Outlays from discretionary balances	1		
4020 Outlays, gross (total)	45	44	44
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4070 Budget authority, net (discretionary)	44	44	44
4080 Outlays, net (discretionary)	44	44	44
4180 Budget authority, net (total)	44	44	44
4190 Outlays, net (total)	44	44	44

Contribution to the Asian Development Bank, including the Asian Development Fund

The Asian Development Bank funds activities from two windows, the Asian Development Bank and Asian Development Fund.

The AsDB provides market-based and concessional loans to Asian and Pacific Island countries. There is no AsDB funding requested in 2027.

Asian Development Fund

AsDF currently provides grants to 13 of the poorest and most vulnerable countries in Asia and Pacific Islands that face moderate or high risk of debt distress. It focuses on supporting economic growth, as well as regional cooperation and integration. AsDF projects support water, energy, transportation, financial sector deepening, agriculture, and health.

Object Classification (in millions of dollars)

Identification code 020-0076-0-1-151	2025 actual	2026 est.	2027 est.
41.0 Direct obligations: Grants, subsidies, and contributions	44	44	44
99.0 Direct obligations	44	44	44
99.0 Reimbursable obligations	1		
99.9 Total new obligations, unexpired accounts	45	44	44

CONTRIBUTION TO THE AFRICAN DEVELOPMENT BANK

For payment to the African Development Bank by the Secretary of the Treasury for the United States share of the paid-in portion of the increases in capital stock, \$54,648,752, to remain available until expended.

CONTRIBUTION TO THE AFRICAN DEVELOPMENT FUND

(CANCELLATION)

Of the unobligated balances from amounts made available under this heading in prior Acts, \$197,000,000 is permanently cancelled.

LIMITATION ON CALLABLE CAPITAL SUBSCRIPTIONS

The United States Governor of the African Development Bank may subscribe without fiscal year limitation to the callable capital portion of the United States share of increases in capital stock in an amount not to exceed \$856,174,624.

Program and Financing (in millions of dollars)

Identification code 020-0082-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Bank	55	55	55
0900 Total new obligations, unexpired accounts (object class 33.0)	55	55	55
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		197	197
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Bank	55	55	55
1100 Appropriation - Fund	197		
1131 Unobligated balance of appropriations permanently reduced			-197
1160 Appropriation, discretionary (total)	252	55	-142
1930 Total budgetary resources available	252	252	55
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	197	197	
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	55	55	55
3020 Outlays (gross)	-55	-55	-55
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	252	55	-142
Outlays, gross:			
4010 Outlays from new discretionary authority	55	55	55
4180 Budget authority, net (total)	252	55	-142
4190 Outlays, net (total)	55	55	55

The African Development Bank Group includes: 1) the African Development Bank (AfDB) and 2) the African Development Fund (AfDF). In 2025, approximately 54 percent of AfDB and 65 percent of AfDF project approvals were in the infrastructure sector, composed of investments in transportation, power, water and sanitation, environment, and urban development.

African Development Bank

The AfDB provides public sector financing at market-linked rates to 23 middle-income African countries and provides loans, equity investments, lines of credit, and guarantees to support private sector investments in all 54 African member countries. The United States will remain the largest

non-regional shareholder of the AfDB and the second-largest shareholder after Nigeria.

CONTRIBUTION TO THE EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT

For payment to the European Bank for Reconstruction and Development by the Secretary of the Treasury for the United States share of the paid-in portion of the increases in capital stock, \$87,500,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 020-0088-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	55	88	88
0801 Reimbursable program activity	1		
0900 Total new obligations, unexpired accounts	56	88	88
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [072-0306] ...	55		
1020 Adjustment of unobligated bal brought forward, Oct 1	1		
1070 Unobligated balance (total)	56		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		88	88
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1701 Change in uncollected payments, Federal sources	-1		
1900 Budget authority (total)		88	88
1930 Total budgetary resources available	56	88	88
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	
3010 New obligations, unexpired accounts	56	88	88
3020 Outlays (gross)	-55	-89	-88
3050 Unpaid obligations, end of year	1		
Uncollected payments:			
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070 Change in uncollected pymts, Fed sources, unexpired	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:			
4000 Budget authority, gross		88	88
Outlays, gross:			
4010 Outlays from new discretionary authority		88	88
4011 Outlays from discretionary balances	55	1	
4020 Outlays, gross (total)	55	89	88
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4070 Budget authority, net (discretionary)		88	88
4080 Outlays, net (discretionary)	54	89	88
4180 Budget authority, net (total)		88	88
4190 Outlays, net (total)	54	89	88

Created in 1990, the European Bank for Reconstruction and Development (EBRD) supports market-oriented economic reform, predominately through private-sector lending and investments. Its original field of operation in the countries of Central and Eastern Europe and the former Soviet Union was expanded in 2012 to aid in the transitions of key countries in the Middle East and North Africa, and recently extended membership to six countries in sub-Saharan Africa. The United States is the largest shareholder in the EBRD, with a 10 percent share of total voting power. The EBRD approves loans under three main sectors: 1) financial institutions; 2) industry, commerce, and agribusiness; and 3) sustainable infrastructure. Approximately 75 percent of its financing is to the private sector.

CONTRIBUTION TO THE EUROPEAN BANK FOR RECONSTRUCTION AND
DEVELOPMENT—Continued

Object Classification (in millions of dollars)

Identification code 020-0088-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	1		
33.0 Investments and loans	54	88	88
99.0 Direct obligations	55	88	88
99.0 Reimbursable obligations	1		
99.9 Total new obligations, unexpired accounts	56	88	88

CONTRIBUTION TO THE INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT

For payment to the International Fund for Agricultural Development by the Secretary of the Treasury, \$47,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 020-1039-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Contributions to the International Fund for Agricultural Develop (Direct)		97	47
0900 Total new obligations, unexpired accounts (object class 41.0)		97	47
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		43	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	43	54	47
1900 Budget authority (total)	43	54	47
1930 Total budgetary resources available	43	97	47
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	43		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		97	47
3020 Outlays (gross)		-97	-47
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	43	54	47
Outlays, gross:			
4010 Outlays from new discretionary authority		54	47
4011 Outlays from discretionary balances		43	
4020 Outlays, gross (total)		97	47
4180 Budget authority, net (total)	43	54	47
4190 Outlays, net (total)		97	47

International Fund for Agricultural Development

The International Fund for Agricultural Development (IFAD) was established in 1977 as an international financial institution and specialized U.N. agency focused on promoting rural agricultural development and strengthening food security in developing countries. The United States is the largest historical contributor to IFAD, with approximately 6.4 percent of total voting power.

INTERNATIONAL AFFAIRS TECHNICAL ASSISTANCE

For necessary expenses to carry out the provisions of section 129 of the Foreign Assistance Act of 1961, \$35,000,000, to remain available until expended: Provided, That amounts made available under this heading may be made available to contract for services as described in section 129(d)(3)(A) of the Foreign Assistance Act of 1961, without regard to the location in which such services are performed.

Program and Financing (in millions of dollars)

Identification code 020-1045-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Affairs Technical Assistance Program (Direct)	38	51	53
0801 International Affairs Technical Assistance Program (Reimbursable)	5	3	3
0900 Total new obligations, unexpired accounts	43	54	56
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	51	62	47
1020 Adjustment of unobligated bal brought forward, Oct 1	1		
1021 Recoveries of prior year unpaid obligations	9	9	9
1070 Unobligated balance (total)	61	71	56
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	38	30	35
Spending authority from offsetting collections, discretionary:			
1700 Collected	7		
1701 Change in uncollected payments, Federal sources	-1		
1750 Spending auth from offsetting collections, disc (total)	6		
1900 Budget authority (total)	44	30	35
1930 Total budgetary resources available	105	101	91
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	62	47	35
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	28	27	22
3010 New obligations, unexpired accounts	43	54	56
3011 Obligations ("upward adjustments"), expired accounts	4		
3020 Outlays (gross)	-38	-50	-38
3040 Recoveries of prior year unpaid obligations, unexpired	-9	-9	-9
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	27	22	31
Uncollected payments:			
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070 Change in uncollected pymts, Fed sources, unexpired	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	27	27	22
3200 Obligated balance, end of year	27	22	31
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	44	30	35
Outlays, gross:			
4010 Outlays from new discretionary authority	17	19	22
4011 Outlays from discretionary balances	21	31	16
4020 Outlays, gross (total)	38	50	38
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-7		
4040 Offsets against gross budget authority and outlays (total)	-7		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4070 Budget authority, net (discretionary)	38	30	35
4080 Outlays, net (discretionary)	31	50	38
4180 Budget authority, net (total)	38	30	35
4190 Outlays, net (total)	31	50	38

International Affairs Technical Assistance Program

Pursuant to the Office of Technical Assistance's (OTA) authorizing statute, OTA builds capacity of finance ministries and central banks to effectively manage their public finances, strengthen their financial sectors, and combat financial crime. OTA expert advisors support the implementation of policy, management, and administrative reforms in the areas of revenue, budget, government debt, banking and financial services, and countering anti-money laundering and countering the financing of terrorism in developing and transitional countries. OTA projects support U.S. foreign policy and national security objectives by promoting economic self-reliance, creating opportunities for U.S. businesses and investments abroad, and reducing vulnerability to malign actors. As a bilateral Treasury program, OTA maintains

flexibility to stand up new projects or pivot or curtail existing projects to advance Administration and Treasury priorities. Appropriations to this account fund full-time resident advisors, intermittent advisors, program-related administrative costs, and project monitoring and evaluation.

There is no funding requested in 2027 for the International Organizations and Programs account.

Object Classification (in millions of dollars)

Identification code 020–1045–0–1–151	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2	2	2
11.9 Total personnel compensation	2	2	2
12.1 Civilian personnel benefits	1	1	1
21.0 Travel and transportation of persons	2	6	7
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	17	22	23
25.2 Other services from non-Federal sources	9	12	12
25.3 Other goods and services from Federal sources	6	7	7
99.0 Direct obligations	38	51	53
99.0 Reimbursable obligations	5	3	3
99.9 Total new obligations, unexpired accounts	43	54	56

Employment Summary

Identification code 020–1045–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	10	11	11

**FUNDS APPROPRIATED TO THE PRESIDENT
INTERNATIONAL ORGANIZATIONS AND PROGRAMS**

Program and Financing (in millions of dollars)

Identification code 019–1005–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Organizations and Programs (Direct)	2	245	94
0900 Total new obligations, unexpired accounts (object class 41.0)	2	245	94
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			94
1012 Unobligated balance transfers between expired and unexpired accounts	2		
1070 Unobligated balance (total)	2		94
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	437	339	
1130 Appropriations permanently reduced	-437		
1160 Appropriation, discretionary (total)		339	
1900 Budget authority (total)		339	
1930 Total budgetary resources available	2	339	94
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		94	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	436	6	245
3010 New obligations, unexpired accounts	2	245	94
3020 Outlays (gross)	-430	-6	-339
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	6	245	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	436	6	245
3200 Obligated balance, end of year	6	245	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		339	
Outlays, gross:			
4011 Outlays from discretionary balances	430	6	339
4180 Budget authority, net (total)		339	
4190 Outlays, net (total)	430	6	339

DEBT RESTRUCTURING

For the costs, as defined in section 502 of the Congressional Budget Act of 1974, of modifying loans and loan guarantees for, or credits extended to, such countries as the President may determine, including the costs of selling, reducing, or canceling amounts owed to the United States pursuant to multilateral debt restructurings, including Paris Club debt restructurings and the Common Framework for Debt Treatments beyond the Debt Service Suspension Initiative, \$52,000,000, to remain available until expended: Provided, That such amounts may be used notwithstanding any other provision of law.

TROPICAL FOREST AND CORAL REEF CONSERVATION

(CANCELLATION)

Of the unobligated balances from amounts made available under this heading in prior Acts, \$30,000,000 is permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 020–0091–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0103 Tropical Forest Conservation Initiative		9	
0104 Debt Relief and Restructuring			26
0191 Direct program activities, subtotal		9	26
0900 Total new obligations, unexpired accounts (object class 41.0)		9	26
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	245	159	138
1001 Discretionary unobligated balance brought fwd, Oct 1	245		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	25	52	52
1131 Unobligated balance of appropriations permanently reduced	-111	-64	-30
1160 Appropriation, discretionary (total)	-86	-12	22
1930 Total budgetary resources available	159	147	160
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	159	138	134
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	235	144	99
3010 New obligations, unexpired accounts		9	26
3020 Outlays (gross)	-91	-54	-26
3050 Unpaid obligations, end of year	144	99	99
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	235	144	99
3200 Obligated balance, end of year	144	99	99
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	-86	-12	22
Outlays, gross:			
4011 Outlays from discretionary balances	91	54	26
4180 Budget authority, net (total)	-86	-12	22
4190 Outlays, net (total)	91	54	26

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

Identification code 020–0091–0–1–151	2025 actual	2026 est.	2027 est.
Direct loan subsidy outlays:			
134003 Department of Agriculture	34		
134004 Defense Security Cooperation Agency	43		
134006 U.S. Agency for Int'l Development	14		
134999 Total subsidy outlays	91		

Debt Relief and Debt Restructuring

Participating in debt restructuring negotiations allows the United States to seek to maximize recovery for U.S. taxpayers. The United States provides

DEBT RESTRUCTURING—Continued

debt restructuring through the Paris Club, in coordination with other bilateral lenders and requiring comparable treatment from private creditors. This account provides subsidies to U.S. government creditor agencies for the costs associated with debt treatments.

CLEAN TECHNOLOGY FUND LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 020-4618-0- -151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	11	37	30
0742 Downward reestimates paid to receipt accounts	7		
0900 Total new obligations, unexpired accounts	18	37	30
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	11	22	23
Spending authority from offsetting collections, mandatory:			
1800 Collected	83	212	7
1801 Change in uncollected payments, Federal sources	-75	-9	
1825 Spending authority from offsetting collections applied to repay debt		-189	
1850 Spending auth from offsetting collections, mand (total)	8	14	7
1900 Budget authority (total)	19	36	30
1930 Total budgetary resources available	19	37	30
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,509	939	901
3010 New obligations, unexpired accounts	18	37	30
3020 Outlays (gross)	-588	-75	
3050 Unpaid obligations, end of year	939	901	931
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-314	-239	-230
3070 Change in uncollected pymts, Fed sources, unexpired	75	9	
3090 Uncollected pymts, Fed sources, end of year	-239	-230	-230
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,195	700	671
3200 Obligated balance, end of year	700	671	701
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	19	36	30
Financing disbursements:			
4110 Outlays, gross (total)	588	75	
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-75	-197	
4122 Interest on uninvested funds	-4	-9	
4123 Non-Federal sources	-4	-6	-7
4130 Offsets against gross budget authority and outlays (total)	-83	-212	-7
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	75	9	
4160 Budget authority, net (mandatory)	11	-167	23
4170 Outlays, net (mandatory)	505	-137	-7
4180 Budget authority, net (total)	11	-167	23
4190 Outlays, net (total)	505	-137	-7

Status of Direct Loans (in millions of dollars)

Identification code 020-4618-0- -151	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	295	831	894
1231 Disbursements: Direct loan disbursements	570	67	
1264 Other adjustments, net (+ or -)	-34	-4	
1290 Outstanding, end of year	831	894	894

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans and other investments obligated by the Clean Technology Fund (CTF), including modifications of those direct loans. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 020-4618-0- -151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1106 Receivables, net		190
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	295	831
1402 Interest receivable	1	2
1405 Allowance for subsidy cost (-)	-21	-242
1499 Net present value of assets related to direct loans	275	591
1999 Total assets	275	781
LIABILITIES:		
2103 Federal liabilities: Debt	275	781
4999 Total liabilities and net position	275	781

AGENCY FOR INTERNATIONAL DEVELOPMENT

Federal Funds

DEVELOPMENT ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 072-1021-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Development Assistance Program (Direct)	776	1,644	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,157	1,644	
1001 Discretionary unobligated balance brought fwd, Oct 1	4,157		
1021 Recoveries of prior year unpaid obligations	64		
1070 Unobligated balance (total)	4,221	1,644	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,931		
1130 Appropriations permanently reduced	-2,500		
1160 Appropriation, discretionary (total)	1,431		
1900 Budget authority (total)	1,431		
1930 Total budgetary resources available	5,652	1,644	
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3,232		
1941 Unexpired unobligated balance, end of year	1,644		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,327	6,543	
3010 New obligations, unexpired accounts	776	1,644	
3011 Obligations ("upward adjustments"), expired accounts	87		
3020 Outlays (gross)	-2,574	-8,187	
3040 Recoveries of prior year unpaid obligations, unexpired	-64		
3041 Recoveries of prior year unpaid obligations, expired	-9		
3050 Unpaid obligations, end of year	6,543		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	
3071 Change in uncollected pymts, Fed sources, expired		2	
3090 Uncollected pymts, Fed sources, end of year	-2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8,325	6,541	
3200 Obligated balance, end of year	6,541		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,431		
Outlays, gross:			
4011 Outlays from discretionary balances	2,574	8,187	

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033	Non-Federal sources	-87	
4040	Offsets against gross budget authority and outlays (total)	-87	
Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	87	
4060	Additional offsets against budget authority only (total)	87	
4070	Budget authority, net (discretionary)	1,431	
4080	Outlays, net (discretionary)	2,487	8,187
4180	Budget authority, net (total)	1,431	
4190	Outlays, net (total)	2,487	8,187

There is no funding requested in 2027 for the Development Assistance (DA) account. Obligations in 2026 are associated with closeout of USAID.

Object Classification (in millions of dollars)

Identification code 072-1021-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	39	
11.3	Other than full-time permanent	10	
11.5	Other personnel compensation	1	
11.9	Total personnel compensation	50	
12.1	Civilian personnel benefits	9	
25.1	Advisory and assistance services	4	
41.0	Grants, subsidies, and contributions	713	1,644
99.9	Total new obligations, unexpired accounts	776	1,644

Employment Summary

Identification code 072-1021-0-1-151	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	300	

CHILD SURVIVAL AND HEALTH PROGRAMS

Program and Financing (in millions of dollars)

Identification code 072-1095-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Child Survival and Health Programs (Direct)	7	16
0900	Total new obligations, unexpired accounts (object class 41.0)	7	16
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	23	16
1930	Total budgetary resources available	23	16
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	16	
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	18	24
3010	New obligations, unexpired accounts	7	16
3020	Outlays (gross)	-1	-40
3050	Unpaid obligations, end of year	24	
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-5
3071	Change in uncollected pymts, Fed sources, expired		5
3090	Uncollected pymts, Fed sources, end of year	-5	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13	19
3200	Obligated balance, end of year	19	
Budget authority and outlays, net:			
Discretionary:			
4011	Outlays from discretionary balances	1	40
4180	Budget authority, net (total)		
4190	Outlays, net (total)	1	40

Prior to 2008, funds were appropriated to the USAID legacy Child Survival and Health Programs account to support activities that address family planning/reproductive health; child survival and maternal. Additionally, funding for HIV/AIDS was appropriated in the Global HIV/AIDS Initiative account for this purpose through 2007. Beginning in 2008, funds for these activities were appropriated in the Global Health and Child Survival (now Global Health Programs) account. Obligations in 2026 are associated with closeout of USAID. This account is a legacy USAID account and there is no new budget authority requested in 2027.

HIV/AIDS WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 072-1033-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801	HIV/AIDS Working Capital Fund (Reimbursable)	952	725
0900	Total new obligations, unexpired accounts (object class 41.0)	952	725
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	371	153
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700	Collected	487	725
1701	Change in uncollected payments, Federal sources	247	
1750	Spending auth from offsetting collections, disc (total)	734	725
1930	Total budgetary resources available	1,105	878
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	153	153
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,085	1,297
3010	New obligations, unexpired accounts	952	725
3020	Outlays (gross)	-740	-1,622
3050	Unpaid obligations, end of year	1,297	400
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1		-247
3070	Change in uncollected pymts, Fed sources, unexpired	-247	
3090	Uncollected pymts, Fed sources, end of year	-247	-247
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,085	1,050
3200	Obligated balance, end of year	1,050	153
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	734	725
Outlays, gross:			
4010	Outlays from new discretionary authority	50	471
4011	Outlays from discretionary balances	690	1,151
4020	Outlays, gross (total)	740	1,622
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-487	-725
4040	Offsets against gross budget authority and outlays (total)	-487	-725
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-247	
4060	Additional offsets against budget authority only (total)	-247	
4070	Budget authority, net (discretionary)		
4080	Outlays, net (discretionary)	253	897
4180	Budget authority, net (total)		
4190	Outlays, net (total)	253	897

The HIV/AIDS Working Capital Fund (WCF) was created in Public Law 108-447, which authorized the U.S. Global AIDS Coordinator to establish the WCF to provide pharmaceuticals and other products needed to provide care to and treatment for persons with HIV/AIDS and related infections including Malaria, Tuberculosis, and emerging infectious diseases. Beginning in 2027, funds in the WCF will be exercised by the Secretary of State

HIV/AIDS WORKING CAPITAL FUND—Continued

to purchase key global health commodities in order to implement the America First Global Health Strategy.

DEVELOPMENT FUND FOR AFRICA

Program and Financing (in millions of dollars)

Identification code 072-1014-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Development Fund for Africa (Direct)	1		
0900 Total new obligations, unexpired accounts (object class 41.0)	1		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	4	4
1930 Total budgetary resources available	5	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		1	1
3010 New obligations, unexpired accounts	1		
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	1
3200 Obligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This account is a legacy USAID account and there is no new budget authority requested in 2027.

ASSISTANCE FOR EUROPE, EURASIA AND CENTRAL ASIA

Program and Financing (in millions of dollars)

Identification code 072-0306-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Assistance for Europe, Eurasia and Central Asia (Direct)	1,860	13	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,998	13	
1001 Discretionary unobligated balance brought fwd, Oct 1	1,998		
1010 Unobligated balance transfer to other accts [020-0077]	-35		
1010 Unobligated balance transfer to other accts [020-0088]	-55		
1010 Unobligated balance transfer to other accts [089-0309]	-45		
1021 Recoveries of prior year unpaid obligations	10		
1070 Unobligated balance (total)	1,873	13	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	770		
1130 Appropriations permanently reduced	-460		
1134 Appropriations precluded from obligation	-310		
1930 Total budgetary resources available	1,873	13	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,818	2,924	1,987
3010 New obligations, unexpired accounts	1,860	13	
3011 Obligations ("upward adjustments"), expired accounts	18		
3020 Outlays (gross)	-739	-950	-760
3040 Recoveries of prior year unpaid obligations, unexpired	-10		
3041 Recoveries of prior year unpaid obligations, expired	-23		
3050 Unpaid obligations, end of year	2,924	1,987	1,227
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,818	2,924	1,987
3200 Obligated balance, end of year	2,924	1,987	1,227

Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	739	950	760
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-17		
4040 Offsets against gross budget authority and outlays (total)	-17		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	17		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	722	950	760
4180 Budget authority, net (total)			
4190 Outlays, net (total)	722	950	760

Memorandum (non-add) entries:

5096 Unexpired unavailable balance, SOY: Appropriations		310	310
5098 Unexpired unavailable balance, EOY: Appropriations	310	310	310

There is no funding requested in 2027 for the Assistance for Europe, Eurasia and Central Asia (AEECA) account.

Object Classification (in millions of dollars)

Identification code 072-0306-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.3 Personnel compensation: Other than full-time permanent	1		
25.1 Advisory and assistance services	1		
25.3 Other goods and services from Federal sources	1		
41.0 Grants, subsidies, and contributions	1,857	13	
99.9 Total new obligations, unexpired accounts	1,860	13	

Employment Summary

Identification code 072-0306-0-1-151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	7	2	

ASSISTANCE FOR EASTERN EUROPE AND THE BALTIC STATES

Program and Financing (in millions of dollars)

Identification code 072-1010-0-1-151	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
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	
3020 Outlays (gross)		-2	
3050 Unpaid obligations, end of year	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	
3200 Obligated balance, end of year	2		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		2	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		2	

This legacy USAID account provided funds for assistance programs in Eastern Europe and the Baltic States. Beginning in 2009, funds for these activities have been appropriated and requested in other assistance accounts. This is a legacy USAID account and there is no new budget authority requested in 2027.

ASSISTANCE FOR THE INDEPENDENT STATES OF THE FORMER SOVIET UNION

Program and Financing (in millions of dollars)

Identification code 072-1093-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Assistance for the Independent States of the Former Soviet Union (Direct)		1	1
0900 Total new obligations, unexpired accounts (object class 41.0)		1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	1
1930 Total budgetary resources available	2	2	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	1	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	1	1
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)	-3	-1	-1
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	1	1
3200 Obligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	3	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	3	1	1

This legacy USAID account provided funds for assistance programs that fostered the democratic and economic transitions of the independent states that emerged from the former Soviet Union, as well as related efforts to address social sector reform and combat transnational threats. Beginning in 2009, funds for these activities were appropriated and requested in other assistance accounts. This is a legacy USAID account and there is no new budget authority requested in 2027.

INTERNATIONAL DISASTER ASSISTANCE

(CANCELLATION)

Of the recovered and unobligated balances from amounts under the heading "International Disaster Assistance" in prior Acts making appropriations for the Department of State, foreign operations, and related programs, including funds transferred to, and merged with, funds made available under such heading, \$1,000,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled 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.

Program and Financing (in millions of dollars)

Identification code 072-1035-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Disaster Assistance (Direct)	2,524	3,687	
0801 Reimbursable program activity	4	650	
0900 Total new obligations, unexpired accounts	2,528	4,337	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,659	4,696	1,000
1021 Recoveries of prior year unpaid obligations	17		
1070 Unobligated balance (total)	3,676	4,696	1,000
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,779		
1130 Appropriations permanently reduced	-496		
1131 Unobligated balance of appropriations permanently reduced			-1,000

1134 Appropriations precluded from obligation	-750		
1160 Appropriation, discretionary (total)	3,533		-1,000
Spending authority from offsetting collections, discretionary:			
1700 Collected	15	641	
1900 Budget authority (total)	3,548	641	-1,000
1930 Total budgetary resources available	7,224	5,337	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4,696	1,000	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7,922	4,665	5,849
3010 New obligations, unexpired accounts	2,528	4,337	
3020 Outlays (gross)	-5,768	-3,153	-638
3040 Recoveries of prior year unpaid obligations, unexpired	-17		
3050 Unpaid obligations, end of year	4,665	5,849	5,211
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7,922	4,665	5,849
3200 Obligated balance, end of year	4,665	5,849	5,211
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,548	641	-1,000
Outlays, gross:			
4010 Outlays from new discretionary authority	654	385	-1,000
4011 Outlays from discretionary balances	5,114	2,768	1,638
4020 Outlays, gross (total)	5,768	3,153	638
Offsetting against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-15	-641	
4180 Budget authority, net (total)	3,533		-1,000
4190 Outlays, net (total)	5,753	2,512	638
Memorandum (non-add) entries:			
5096 Unexpired unavailable balance, SOY: Appropriations		750	750
5098 Unexpired unavailable balance, EOY: Appropriations	750	750	750

This is a legacy USAID account and there is no new budget authority requested in 2027. The Budget includes a cancellation of \$1 billion in the account from recovered and unobligated balances.

Object Classification (in millions of dollars)

Identification code 072-1035-0-1-151	2025 actual	2026 est.	2027 est.
11.3 Direct obligations: Personnel compensation: Other than full-time permanent	26	1	
11.9 Total personnel compensation	26	1	
12.1 Civilian personnel benefits	5	2	
41.0 Grants, subsidies, and contributions	2,493	3,684	
99.0 Direct obligations	2,524	3,687	
99.0 Reimbursable obligations	4	650	
99.9 Total new obligations, unexpired accounts	2,528	4,337	

Employment Summary

Identification code 072-1035-0-1-151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	118	2	

FUNDS APPROPRIATED TO THE PRESIDENT

OPERATING EXPENSES

Program and Financing (in millions of dollars)

Identification code 072-1000-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Expenses of the Agency for International Development (Direct)	1,455	384	15
0002 Foreign national separation fund	4		
0799 Total direct obligations	1,459	384	15
0801 Operating Expenses of the Agency for International Development (Reimbursable)	98		

FUNDS APPROPRIATED TO THE PRESIDENT—Continued
Program and Financing—Continued

Identification code 072-1000-0-1-151	2025 actual	2026 est.	2027 est.
0900 Total new obligations, unexpired accounts	1,557	384	15
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	136	245	15
1001 Discretionary unobligated balance brought fwd, Oct 1	136		
1012 Unobligated balance transfers between expired and unexpired accounts	73	14	
1021 Recoveries of prior year unpaid obligations	7		
1033 Recoveries of prior year paid obligations		28	
1070 Unobligated balance (total)	216	287	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,695	112	
1130 Appropriations permanently reduced	-125		
1160 Appropriation, discretionary (total)	1,570	112	
Spending authority from offsetting collections, discretionary:			
1700 Collected	68		
1701 Change in uncollected payments, Federal sources	28		
1750 Spending auth from offsetting collections, disc (total)	96		
1900 Budget authority (total)	1,666	112	
1930 Total budgetary resources available	1,882	399	15
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-80		
1941 Unexpired unobligated balance, end of year	245	15	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	785	475	
3010 New obligations, unexpired accounts	1,557	384	15
3011 Obligations ("upward adjustments"), expired accounts	11		
3020 Outlays (gross)	-1,720	-859	-15
3040 Recoveries of prior year unpaid obligations, unexpired	-7		
3041 Recoveries of prior year unpaid obligations, expired	-151		
3050 Unpaid obligations, end of year	475		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-39	
3070 Change in uncollected pymts, Fed sources, unexpired	-28		
3071 Change in uncollected pymts, Fed sources, expired	3	39	
3090 Uncollected pymts, Fed sources, end of year	-39		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	771	436	
3200 Obligated balance, end of year	436		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,666	112	
Outlays, gross:			
4010 Outlays from new discretionary authority	1,146	112	
4011 Outlays from discretionary balances	574	747	15
4020 Outlays, gross (total)	1,720	859	15
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-71		
4030 Federal sources		-28	
4033 Non-Federal sources	-3	-28	
4040 Offsets against gross budget authority and outlays (total)	-74	-56	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-28		
4052 Offsetting collections credited to expired accounts	6	28	
4053 Recoveries of prior year paid obligations, unexpired accounts		28	
4060 Additional offsets against budget authority only (total)	-22	56	
4070 Budget authority, net (discretionary)	1,570	112	
4080 Outlays, net (discretionary)	1,646	803	15
4180 Budget authority, net (total)	1,570	112	
4190 Outlays, net (total)	1,646	803	15

There is no funding requested in 2027 for the USAID Operating Expenses (OE) account.

Object Classification (in millions of dollars)

Identification code 072-1000-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	570	30	
11.3 Other than full-time permanent	90		
11.5 Other personnel compensation	60		
11.8 Special personal services payments	1		
11.9 Total personnel compensation	721	30	
12.1 Civilian personnel benefits	280	33	
13.0 Benefits for former personnel		133	15
21.0 Travel and transportation of persons	110		
22.0 Transportation of things	35		
23.2 Rental payments to others	10		
23.3 Communications, utilities, and miscellaneous charges	18		
25.1 Advisory and assistance services	30		
25.2 Other services from non-Federal sources	16	40	
25.3 Other goods and services from Federal sources	189	84	
25.4 Operation and maintenance of facilities	10		
25.6 Medical care	1	1	
25.7 Operation and maintenance of equipment	8		
26.0 Supplies and materials	7		
31.0 Equipment	20		
32.0 Land and structures	3		
42.0 Insurance claims and indemnities	1		
92.0 Undistributed		63	
99.0 Direct obligations	1,459	384	15
99.0 Reimbursable obligations	98		
99.9 Total new obligations, unexpired accounts	1,557	384	15

Employment Summary

Identification code 072-1000-0-1-151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,151	90	
2001 Reimbursable civilian full-time equivalent employment	2		

CAPITAL INVESTMENT FUND

Program and Financing (in millions of dollars)

Identification code 072-0300-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 IT/New Construction	22	274	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	32	274	
1011 Unobligated balance transfer from other acct [047-0616] ...	1		
1021 Recoveries of prior year unpaid obligations	4		
1070 Unobligated balance (total)	37	274	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - IT/New Construction	259		
1930 Total budgetary resources available	296	274	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	274		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	44	12	
3010 New obligations, unexpired accounts	22	274	
3020 Outlays (gross)	-50	-286	
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3050 Unpaid obligations, end of year	12		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	44	12	
3200 Obligated balance, end of year	12		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	259		
Outlays, gross:			
4010 Outlays from new discretionary authority	16		
4011 Outlays from discretionary balances	34	286	

4020	Outlays, gross (total)	50	286	.....
4180	Budget authority, net (total)	259	.....	.....
4190	Outlays, net (total)	50	286	.....

There is no funding requested in 2027 for the USAID Capital Investment Fund (CIF) account.

Object Classification (in millions of dollars)

Identification code 072-0300-0-1-151	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.1	Advisory and assistance services	10	213	.....
25.3	Other goods and services from Federal sources	1	.....	.....
25.4	Operation and maintenance of facilities	1	.....	.....
25.7	Operation and maintenance of equipment	2	61	.....
31.0	Equipment	7	.....	.....
99.0	Direct obligations	21	274	.....
99.5	Adjustment for rounding	1	.....	.....
99.9	Total new obligations, unexpired accounts	22	274	.....

TRANSITION INITIATIVES

Program and Financing (in millions of dollars)

Identification code 072-1027-0-1-151	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Transition Initiatives (Direct)	44	20	.....
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	39	20	.....
1001	Discretionary unobligated balance brought fwd, Oct 1	39	19	.....
1021	Recoveries of prior year unpaid obligations	7	.....	.....
1070	Unobligated balance (total)	46	20	.....
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	75	.....	.....
1130	Appropriations permanently reduced	-57	.....	.....
1160	Appropriation, discretionary (total)	18	.....	.....
1930	Total budgetary resources available	64	20	.....
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	20	.....	.....
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	143	88	.....
3010	New obligations, unexpired accounts	44	20	.....
3020	Outlays (gross)	-92	-108	.....
3040	Recoveries of prior year unpaid obligations, unexpired	-7	.....	.....
3050	Unpaid obligations, end of year	88	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	143	88	.....
3200	Obligated balance, end of year	88	.....	.....
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	18	.....	.....
Outlays, gross:				
4010	Outlays from new discretionary authority	17	.....	.....
4011	Outlays from discretionary balances	75	108	.....
4020	Outlays, gross (total)	92	108	.....
4180	Budget authority, net (total)	18	.....	.....
4190	Outlays, net (total)	92	108	.....

There is no funding requested in FY 2027 for the Transition Initiatives (TI) account. Obligations in FY 2026 are associated with closeout of USAID.

Object Classification (in millions of dollars)

Identification code 072-1027-0-1-151	2025 actual	2026 est.	2027 est.	
Direct obligations:				
12.1	Civilian personnel benefits	2

21.0	Travel and transportation of persons	3	.....	.....
23.1	Rental payments to GSA	1	.....	.....
23.2	Rental payments to others	1	.....	.....
25.3	Other goods and services from Federal sources	3	.....	.....
41.0	Grants, subsidies, and contributions	34	20	.....
99.9	Total new obligations, unexpired accounts	44	20	.....

Employment Summary

Identification code 072-1027-0-1-151	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	2

CONFLICT STABILIZATION OPERATIONS

Program and Financing (in millions of dollars)

Identification code 072-0305-0-1-151	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) .....	.....	.....	.....

This is a legacy USAID account and there is no new budget authority requested in 2027.

OFFICE OF INSPECTOR GENERAL

Program and Financing (in millions of dollars)

Identification code 072-1007-0-1-151	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Operating Expenses, Office of Inspector General (Direct)	85	71	.....
0801	Operating Expenses, Office of Inspector General (Reimbursable)	3	5	.....
0900	Total new obligations, unexpired accounts	88	76	.....
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	23	13	.....
1001	Discretionary unobligated balance brought fwd, Oct 1	23	.....	.....
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	24	13	.....
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	86	63	.....
Spending authority from offsetting collections, discretionary:				
1700	Collected	2	7	.....
1701	Change in uncollected payments, Federal sources	1	-7	.....
1750	Spending auth from offsetting collections, disc (total)	3	.....	.....
1900	Budget authority (total)	89	63	.....
1930	Total budgetary resources available	113	76	.....
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-12	.....	.....
1941	Unexpired unobligated balance, end of year	13	.....	.....

Identification code 072-1007-0-1-151	2025 actual	2026 est.	2027 est.	
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	44	51	.....
3010	New obligations, unexpired accounts	88	76	.....
3011	Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020	Outlays (gross)	-75	-127	.....
3041	Recoveries of prior year unpaid obligations, expired	-9	.....	.....
3050	Unpaid obligations, end of year	51	.....	.....
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-7	.....
3070	Change in uncollected pymts, Fed sources, unexpired	-1	7	.....
3090	Uncollected pymts, Fed sources, end of year	-7	.....	.....

OFFICE OF INSPECTOR GENERAL—Continued
Program and Financing—Continued

Identification code 072-1007-0-1-151	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	38	44	.....
3200 Obligated balance, end of year	44	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	89	63	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	54	63	.....
4011 Outlays from discretionary balances	21	64	.....
4020 Outlays, gross (total)	75	127	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-7	.....
4033 Non-Federal sources	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total) ...	-4	-7	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	7	.....
4052 Offsetting collections credited to expired accounts	1	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	1	7	.....
4070 Budget authority, net (discretionary)	86	63	.....
4080 Outlays, net (discretionary)	71	120	.....
4180 Budget authority, net (total)	86	63	.....
4190 Outlays, net (total)	71	120	.....

There is no funding requested in 2027 for the USAID Office of the Inspector General (OIG) account. USAID OIG activities will be integrated into the Department of State OIG, including USAID OIG's former responsibilities for Millennium Challenge Corporation (MCC) oversight, during 2026.

Object Classification (in millions of dollars)

Identification code 072-1007-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	38	31	.....
11.3 Other than full-time permanent	3	2	.....
11.5 Other personnel compensation	2	.....	.....
11.9 Total personnel compensation	43	33	.....
12.1 Civilian personnel benefits	15	11	.....
21.0 Travel and transportation of persons	2	2	.....
22.0 Transportation of things	1	.....	.....
23.1 Rental payments to GSA	1	2	.....
23.2 Rental payments to others	1	2	.....
25.1 Advisory and assistance services	6	8	.....
25.2 Other services from non-Federal sources	2	.....	.....
25.3 Other goods and services from Federal sources	9	9	.....
25.7 Operation and maintenance of equipment .....	.....	1	.....
31.0 Equipment	5	3	.....
99.0 Direct obligations	85	71	.....
99.0 Reimbursable obligations	3	5	.....
99.9 Total new obligations, unexpired accounts	88	76	.....

Employment Summary

Identification code 072-1007-0-1-151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	235	200	.....

PROPERTY MANAGEMENT FUND

Program and Financing (in millions of dollars)

Identification code 072-4175-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Property Management Fund (Reimbursable)	1	1	.....
0900 Total new obligations, unexpired accounts (object class 25.4)	1	1	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14	14	13
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	15	14	13
1930 Total budgetary resources available	15	14	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	13	13
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	2	.....
3010 New obligations, unexpired accounts	1	1	.....
3020 Outlays (gross)	-1	-3	.....
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	2	.....
3200 Obligated balance, end of year	2	.....	.....
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1	3	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	1	3	.....

This Fund, as authorized by Public Law 101-513, was maintained for the deposit of proceeds from the sale of overseas property acquired by the U.S. Agency for International Development (USAID). Pursuant to the transition of management responsibilities for certain USAID activities to the Department of State, remaining balances in this Fund will be managed by the Department of State.

UKRAINE LOAN GUARANTEES FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 072-4345-0-3-151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	28
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	28	28
1930 Total budgetary resources available	28	56
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	28	56
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	28	28
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds	-28	-28
4180 Budget authority, net (total)
4190 Outlays, net (total)	-28	-28

This loan guarantee is no longer active. This account, including any reestimates or closeouts, will be managed by the Department of State.

Balance Sheet (in millions of dollars)

Identification code 072-4345-0-3-151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	267	267
Investments in U.S. securities:		
1106 Receivables, net		
1999 Total assets	267	267
LIABILITIES:		
2105 Federal liabilities: Other	267	267
2204 Non-Federal liabilities: Liabilities for loan guarantees		
2999 Total liabilities	267	267
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	267	267

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 072-4513-0-4-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Working Capital Fund (Reimbursable)	21	7	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	28	7	
1001 Discretionary unobligated balance brought fwd, Oct 1	28		
1010 Unobligated balance transfer to other accts [019-4519]	-3		
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	27	7	
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	8	5	
1701 Change in uncollected payments, Federal sources	-7	-5	
1750 Spending auth from offsetting collections, disc (total)	1		
1930 Total budgetary resources available	28	7	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	15	
3010 New obligations, unexpired accounts	21	7	
3020 Outlays (gross)	-25	-22	
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	15		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-12	-5	
3070 Change in uncollected pymts, Fed sources, unexpired	7	5	
3090 Uncollected pymts, Fed sources, end of year	-5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	10	
3200 Obligated balance, end of year	10		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1		
Outlays, gross:			
4011 Outlays from discretionary balances	25	22	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-7	-5	
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total) ...	-8	-5	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	7	5	
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	17	17	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	17	17	

This account will be discontinued given the closure of the United States Agency for International Development (USAID).

Object Classification (in millions of dollars)

Identification code 072-4513-0-4-151	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.3 Personnel compensation: Other than full-time permanent	1		
13.0 Benefits for former personnel	3		
23.2 Rental payments to others	1	1	
23.3 Communications, utilities, and miscellaneous charges	1	1	
25.1 Advisory and assistance services	9	2	
25.4 Operation and maintenance of facilities	1	1	
26.0 Supplies and materials	2	1	
31.0 Equipment	1	1	
99.0 Reimbursable obligations	19	7	
99.5 Adjustment for rounding	2		
99.9 Total new obligations, unexpired accounts	21	7	

LOAN GUARANTEES TO ISRAEL PROGRAM ACCOUNT

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

Identification code 072-0301-0-1-151	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Loan Guarantees to Israel	500	500	500
Guaranteed loan subsidy (in percent):			
232001 Loan Guarantees to Israel	0.00	0.00	0.00
Guaranteed loan reestimates:			
235001 Loan Guarantees to Israel	-301	-180	

These loan guarantees are legacy USAID transactions. This account, including reestimates, will be managed by the Department of State.

LOAN GUARANTEES TO ISRAEL FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 072-4119-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0742 Downward reestimates paid to receipt accounts	82	49	
0743 Interest on downward reestimates	219	131	
0900 Total new obligations, unexpired accounts	301	180	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	600	316	151
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	17	15	15
1930 Total budgetary resources available	617	331	166
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	316	151	166
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			180
3010 New obligations, unexpired accounts	301	180	
3020 Outlays (gross)	-301		
3050 Unpaid obligations, end of year		180	180
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			180
3200 Obligated balance, end of year		180	180
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	17	15	15
Financing disbursements:			
4110 Outlays, gross (total)	301		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds	-17	-15	-15
4180 Budget authority, net (total)			

LOAN GUARANTEES TO ISRAEL FINANCING ACCOUNT—Continued
Program and Financing—Continued

Identification code 072-4119-0-3-151	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	284	-15	-15

Status of Guaranteed Loans (in millions of dollars)

Identification code 072-4119-0-3-151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2121 Limitation available from carry-forward	2,814	2,314	2,314
2143 Uncommitted limitation carried forward	-2,314	-1,814	-1,814
2150 Total guaranteed loan commitments	500	500	500
2199 Guaranteed amount of guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	6,859	6,513	6,067
2231 Disbursements of new guaranteed loans	500	500	500
2251 Repayments and prepayments	-846	-946	-946
2264 Adjustments: Other adjustments, net			
2290 Outstanding, end of year	6,513	6,067	5,621
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	6,513	6,067	5,621

These loan guarantees are legacy USAID transactions. This account, including reestimates, will be managed by the Department of State.

Balance Sheet (in millions of dollars)

Identification code 072-4119-0-3-151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	966	316
Investments in U.S. securities:		
1106 Receivables, net		
1999 Total assets	966	316
LIABILITIES:		
2105 Federal liabilities: Other	150	180
2204 Non-Federal liabilities: Liabilities for loan guarantees	816	136
2999 Total liabilities	966	316
NET POSITION:		
3300 Cumulative results of operations		
4999 Total upward reestimate subsidy BA [72-0301]	966	316

MENA LOAN GUARANTEE PROGRAM ACCOUNT

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

Identification code 072-0409-0-1-151	2025 actual	2026 est.	2027 est.
Guaranteed loan reestimates:			
235002 Loan Guarantees to Jordan	-24	-153	
235999 Total guaranteed loan reestimates	-24	-153	

This is a legacy USAID loan guarantee. This account, including reestimates, will be managed by the Department of State.

MENA LOAN GUARANTEE FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 072-4493-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0742 Downward reestimates paid to receipt accounts	18	112	
0743 Interest on downward reestimates	6	41	

0900 Total new obligations, unexpired accounts	24	153	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	172	152	32
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	4	33	33
1930 Total budgetary resources available	176	185	65
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	152	32	65

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			153
3010 New obligations, unexpired accounts	24	153	
3020 Outlays (gross)	-24		
3050 Unpaid obligations, end of year		153	153
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			153
3200 Obligated balance, end of year		153	153

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	4	33	33
Financing disbursements:			
4110 Outlays, gross (total)	24		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds	-4	-33	-33
4180 Budget authority, net (total)			
4190 Outlays, net (total)	20	-33	-33

Status of Guaranteed Loans (in millions of dollars)

Identification code 072-4493-0-3-151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			
2121 Limitation available from carry-forward			
2143 Uncommitted limitation carried forward			
2150 Total guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	500	500	500
2231 Disbursements of new guaranteed loans			
2251 Repayments and prepayments			
2264 Adjustments: Other adjustments, net			
2290 Outstanding, end of year	500	500	500
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	500	500	500

This is a legacy USAID loan guarantee. This account, including reestimates, will be managed by the Department of State.

Balance Sheet (in millions of dollars)

Identification code 072-4493-0-3-151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	625	625
Investments in U.S. securities:		
1104 Adjustment GTAS		
1106 Receivables, net (subsidy from program fund)		
1999 Total assets	625	625
LIABILITIES:		
2105 Federal liabilities: Other	484	484
Non-Federal liabilities:		
2204 Liabilities for loan guarantees	141	141
2205 Lease liabilities, net		
2207 Other Liabilities without related budgetary obligations		
2999 Total liabilities	625	625
NET POSITION:		
3300 Cumulative results of operations		

4999 Total liabilities and net position 625 625

SOVEREIGN CREDIT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 072-1560-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	535		
0705 Reestimates of direct loan subsidy		241	
0706 Interest on reestimates of direct loan subsidy		26	
0900 Total new obligations, unexpired accounts (object class 41.0)	535	267	
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [072-1037]	535		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation		267	
1900 Budget authority (total)		267	
1930 Total budgetary resources available	535	267	
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	535	267	
3020 Outlays (gross)	-535	-267	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	535		
Mandatory:			
4090 Budget authority, gross		267	
Outlays, gross:			
4100 Outlays from new mandatory authority		267	
4180 Budget authority, net (total)		267	
4190 Outlays, net (total)	535	267	

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

Identification code 072-1560-0-1-151	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Ukraine ERA Loan	20,000		
Direct loan subsidy (in percent):			
132001 Ukraine ERA Loan	2.68		
132999 Weighted average subsidy rate	2.68	0.00	0.00
Direct loan subsidy budget authority:			
133001 Ukraine ERA Loan	536		
Direct loan subsidy outlays:			
134001 Ukraine ERA Loan	535		
Direct loan reestimates:			
135001 Ukraine ERA Loan		267	

SOVEREIGN CREDIT DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 072-4463-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	20,000		
0713 Payment of interest to Treasury		848	768
0715 Payment of Interest to FFB	880		
0900 Total new obligations, unexpired accounts	20,880	848	768
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		394	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	20,000		
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,274	2,689	2,227

1825 Spending authority from offsetting collections applied to repay debt		-2,235	-1,459
1850 Spending auth from offsetting collections, mand (total)	1,274	454	768
1900 Budget authority (total)	21,274	454	768
1930 Total budgetary resources available	21,274	848	768
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	394		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			92
3010 New obligations, unexpired accounts	20,880	848	768
3020 Outlays (gross)	-20,880	-756	-756
3050 Unpaid obligations, end of year		92	104
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			92
3200 Obligated balance, end of year		92	104

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	21,274	454	768
Financing disbursements:			
4110 Outlays, gross (total)	20,880	756	756
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources:	-535	-267	
4122 Interest on uninvested funds	-24		
4123 Non-Federal sources-Prin	-715	-1,408	-1,375
4123 Non-Federal sources-Int		-1,014	-852
4130 Offsets against gross budget authority and outlays (total) ...	-1,274	-2,689	-2,227
4160 Budget authority, net (mandatory)	20,000	-2,235	-1,459
4170 Outlays, net (mandatory)	19,606	-1,933	-1,471
4180 Budget authority, net (total)	20,000	-2,235	-1,459
4190 Outlays, net (total)	19,606	-1,933	-1,471

Status of Direct Loans (in millions of dollars)

Identification code 072-4463-0-3-151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	20,000		
1150 Total direct loan obligations	20,000		
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year		20,093	18,718
1231 Disbursements: Direct loan disbursements	20,000		
1251 Repayments: Repayments and prepayments		-1,375	-1,375
1261 Adjustments: Capitalized interest	93		
1290 Outstanding, end of year	20,093	18,718	17,343

Balance Sheet (in millions of dollars)

Identification code 072-4463-0-3-151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury		394
Investments in U.S. securities:		
1106 Receivables, net		
1206 Non-Federal assets: Receivables, net		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross		20,093
1402 Interest receivable		86
1405 Allowance for subsidy cost (-)		-400
1499 Net present value of assets related to direct loans		19,779
1999 Total assets		20,173
LIABILITIES:		
Federal liabilities:		
2102 Interest payable		80
2103 Debt		20,093
Non-Federal liabilities:		
2203 Debt		
2205 Lease liabilities, net		
2999 Total liabilities		20,173
4999 Total liabilities and net position		20,173

Trust Funds

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 072-8342-0-7-602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Foreign Service National Separation Liability Trust Fund		9	
2000 Total: Balances and receipts		9	
Appropriations:			
Current law:			
2101 Foreign Service National Separation Liability Trust Fund		-9	
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 072-8342-0-7-602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Foreign Service National Separation Liability Trust Fund (Direct)	9	15	
0900 Total new obligations, unexpired accounts (object class 13.0)	9	15	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	6	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		9	
1900 Budget authority (total)		9	
1930 Total budgetary resources available	15	15	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	58	51	
3010 New obligations, unexpired accounts	9	15	
3020 Outlays (gross)	-16	-66	
3050 Unpaid obligations, end of year	51		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	58	51	
3200 Obligated balance, end of year	51		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		9	
Outlays, gross:			
4100 Outlays from new mandatory authority		9	
4101 Outlays from mandatory balances	16	57	
4110 Outlays, gross (total)	16	66	
4180 Budget authority, net (total)		9	
4190 Outlays, net (total)	16	66	

This account will be discontinued given the closure of the United States Agency for International Development (USAID).

MISCELLANEOUS TRUST FUNDS, AID

Special and Trust Fund Receipts (in millions of dollars)

Identification code 072-9971-0-7-151	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Gifts and Donations, Agency for International Development	34		
1130 Miscellaneous Trust Funds, AID	6		
1199 Total current law receipts	40		
1999 Total receipts	40		
2000 Total: Balances and receipts	40		

Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds, AID	-40		
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 072-9971-0-7-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Miscellaneous Trust Funds, AID (Direct)	71	34	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	49	34	
1021 Recoveries of prior year unpaid obligations	16		
1070 Unobligated balance (total)	65	34	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	40		
1900 Budget authority (total)	40		
1930 Total budgetary resources available	105	34	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	34		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	74	23	
3010 New obligations, unexpired accounts	71	34	
3020 Outlays (gross)	-106	-57	
3040 Recoveries of prior year unpaid obligations, unexpired	-16		
3050 Unpaid obligations, end of year	23		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	74	23	
3200 Obligated balance, end of year	23		

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	40		
Outlays, gross:			
4100 Outlays from new mandatory authority	39		
4101 Outlays from mandatory balances	67	57	
4110 Outlays, gross (total)	106	57	
4180 Budget authority, net (total)	40		
4190 Outlays, net (total)	106	57	

This account will be discontinued given the closure of the United States Agency for International Development (USAID).

Object Classification (in millions of dollars)

Identification code 072-9971-0-7-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
41.0 Grants, subsidies, and contributions	71		
44.0 Refunds		34	
99.9 Total new obligations, unexpired accounts	71	34	

OVERSEAS PRIVATE INVESTMENT CORPORATION

Federal Funds

OVERSEAS PRIVATE INVESTMENT CORPORATION PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 071-0100-0-1-151	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	4	
3020 Outlays (gross)	-1	-4	
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	4		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	4	
3200 Obligated balance, end of year	4		

Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances	1	4
4180	Budget authority, net (total)		
4190	Outlays, net (total)	1	4

The Better Utilization of Investments Leading to Development Act of 2018 (The BUILD Act), signed into law on October 5, 2018, consolidated, modernized, and reformed the U.S. Government's development finance capabilities—primarily the Overseas Private Investment Corporation (OPIC) and the Development Credit Authority (DCA) of the U.S. Agency for International Development (USAID)—into a new agency: the United States International Development Finance Corporation (DFC), which launched on January 2, 2020. DFC continues to liquidate the last obligations in this account.

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

TRADE AND DEVELOPMENT AGENCY

Federal Funds

TRADE AND DEVELOPMENT AGENCY

For necessary expenses to carry out the provisions of section 661 of the Foreign Assistance Act of 1961, \$77,000,000, to remain available until September 30, 2028, of which no more than \$24,500,000 may be used for administrative expenses: Provided, That of the funds appropriated under this heading, not more than \$5,000 may be available for representation and entertainment expenses.

Program and Financing (in millions of dollars)

Identification code 011-1001-0-1-151	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Feasibility studies, technical assistance, and other activities	27	114	52
0002	Operating expenses	22	31	25
0100	Direct program activities, subtotal	49	145	77
0799	Total direct obligations	49	145	77
0801	Trade and Development Agency (Reimbursable)	11	25	20
0900	Total new obligations, unexpired accounts	60	170	97
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	48	83	
1001	Discretionary unobligated balance brought fwd, Oct 1	48		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	49	83	
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	87	87	77
Spending authority from offsetting collections, discretionary:				
1700	Collected	19		20
1900	Budget authority (total)	106	87	97
1930	Total budgetary resources available	155	170	97
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-12		
1941	Unexpired unobligated balance, end of year	83		
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	187	152	176
3010	New obligations, unexpired accounts	60	170	97
3020	Outlays (gross)	-73	-146	-77
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-21		
3050	Unpaid obligations, end of year	152	176	196

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-10	-2	-2
3071	Change in uncollected pymts, Fed sources, expired	8		
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	177	150	174
3200	Obligated balance, end of year	150	174	194

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	106	87	97
Outlays, gross:				
4010	Outlays from new discretionary authority	16	31	39
4011	Outlays from discretionary balances	57	115	38
4020	Outlays, gross (total)	73	146	77
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-21		-22
4040	Offsets against gross budget authority and outlays (total)	-21		-22
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	2		2
4060	Additional offsets against budget authority only (total)	2		2
4070	Budget authority, net (discretionary)	87	87	77
4080	Outlays, net (discretionary)	52	146	55
4180	Budget authority, net (total)	87	87	77
4190	Outlays, net (total)	52	146	55

The 2027 request for the U.S. Trade and Development Agency (USTDA) will help American companies create jobs through the export of U.S. goods and services for priority projects that are critical to national security. USTDA ensures U.S. businesses have equal access to export opportunities, and prioritizes activities that make Americans stronger, safer, and more prosperous.

Object Classification (in millions of dollars)

Identification code 011-1001-0-1-151	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	10	10	10
11.3	Other than full-time permanent	1	1	1
11.9	Total personnel compensation	11	11	11
12.1	Civilian personnel benefits	3	3	3
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	2	2	2
25.1	Advisory and assistance services	4	5	5
25.3	Other goods and services from Federal sources	1	2	2
31.0	Equipment	1	2	1
41.0	Grants, subsidies, and contributions	27	119	52
99.0	Direct obligations	49	145	77
99.0	Reimbursable obligations	11	25	20
99.9	Total new obligations, unexpired accounts	60	170	97

Employment Summary

Identification code 011-1001-0-1-151	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	59	59	59

**UNITED STATES INTERNATIONAL DEVELOPMENT
FINANCE CORPORATION**

Federal Funds

INSURANCE OF DEBT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-0410-0-1-151	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
Credit program obligations:				
0707	Reestimates of loan guarantee subsidy	34		
0708	Interest on reestimates of loan guarantee subsidy	3		

INSURANCE OF DEBT PROGRAM ACCOUNT—Continued
Program and Financing—Continued

Identification code 077-0410-0-1-151	2025 actual	2026 est.	2027 est.
0900 Total new obligations, unexpired accounts (object class 41.0)	37		
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	37		
1930 Total budgetary resources available	37		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	37		
3020 Outlays (gross)	-37		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	37		
Outlays, gross:			
4100 Outlays from new mandatory authority	37		
4180 Budget authority, net (total)	37		
4190 Outlays, net (total)	37		

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

Identification code 077-0410-0-1-151	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Insurance of Debt	1,000	4,125	4,475
Guaranteed loan subsidy (in percent):			
232001 Insurance of Debt	-18	0.00	0.00
232999 Weighted average subsidy rate	-18	0.00	0.00
Guaranteed loan subsidy budget authority:			
233001 Insurance of Debt	-2		
Guaranteed loan subsidy outlays:			
234001 Insurance of Debt	-14	-1	-1
Guaranteed loan reestimates:			
235001 Insurance of Debt	36	-41	

As required by the Federal Credit Reform Act of 1990, the Program Account records the subsidy costs associated with the insurance of debt products committed in 1992 and beyond (including modifications and cost re-estimates of insurance of debt products that resulted from commitments in any year). The subsidy amounts are estimated on a present value basis.

CORPORATE CAPITAL ACCOUNT

The United States International Development Finance Corporation (the Corporation) is authorized to make such expenditures and commitments within the limits of funds and borrowing authority available to the Corporation, and in accordance with the law, and to make such expenditures and commitments without regard to fiscal year limitations, as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the programs for the current fiscal year for the Corporation: Provided, That for necessary expenses of the activities described in subsections (b), (c), (e), (f), and (g) of section 1421 of the BUILD Act of 2018 (division F of Public Law 115-254) and for administrative expenses to carry out authorized activities described in section 1434(d) of such Act, \$803,700,000: Provided further, That of the amount provided—

- (1) \$243,700,000 shall remain available until September 30, 2029, for administrative expenses to carry out authorized activities (including an amount for official reception and representation expenses which shall not exceed \$25,000); and
- (2) \$560,000,000 shall remain available until September 30, 2029, for the activities described in subsections (b), (c), (e), (f), and (g) of section 1421 of the BUILD Act of 2018, except such amounts obligated in a fiscal year for activities described in section 1421(c) of such Act shall remain available for disbursement for the term of the underlying project: Provided further, That amounts made available under this paragraph may be paid to the "United States International Development Finance Corporation—Program Account" for programs authorized by subsections (b), (e), (f), and (g) of section 1421 of the BUILD Act of 2018:

Provided further, That funds may only be obligated pursuant to section 1421(g) of the BUILD Act of 2018 subject to prior consultation with the appropriate congressional committees and the regular notification procedures of the Committees on

Appropriations: Provided further, That in fiscal year 2027 collections of amounts described in section 1434(h) of the BUILD Act of 2018 shall be credited as offsetting collections to this appropriation: Provided further, That such collections collected in fiscal year 2027 in excess of \$803,700,000 shall be credited to this account and shall be available in future fiscal years only to the extent provided in advance in appropriations Acts: Provided further, That in fiscal year 2027, if such collections are less than \$803,700,000, receipts collected pursuant to the BUILD Act of 2018 and the Federal Credit Reform Act of 1990, in an amount equal to such shortfall, shall be credited as offsetting collections to this appropriation: Provided further, That fees charged for project-specific transaction costs as described in section 1434(k) of the BUILD Act of 2018, and other direct costs associated with origination or monitoring services provided to specific or potential investors, shall not be considered administrative expenses for the purposes of this heading: Provided further, That such fees shall be credited to this account for such purposes, to remain available until expended: Provided further, That funds appropriated or otherwise made available under this heading may not be used to provide any type of assistance that is otherwise prohibited by any other provision of law or to provide assistance to any foreign country that is otherwise prohibited by any other provision of law: Provided further, That the sums herein appropriated from the General Fund shall be reduced on a dollar-for-dollar basis by the offsetting collections described under this heading so as to result in a final fiscal year appropriation from the General Fund estimated at \$368,700,000.

Program and Financing (in millions of dollars)

Identification code 077-4483-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Administrative Expenses	247	245	255
0002 Program - Equity	100	450	900
0003 Insurance claims		130	39
0004 Program - Positive Subsidy & TA	40	210	253
0005 Project Specific Costs	22	33	32
0799 Total direct obligations	409	1,068	1,479
0801 Reimbursable program activity (IAAs)	4	5	5
0900 Total new obligations, unexpired accounts	413	1,073	1,484
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,504	7,352	7,372
1001 Discretionary unobligated balance brought fwd, Oct 1	4,673		
1011 Unobligated balance transfer from other acct [077-0110]	26		
1012 Unobligated balance transfers between expired and unexpired accounts	12		
1020 Adjustment of unobligated bal brought forward, Oct 1	4		
1021 Recoveries of prior year unpaid obligations	108	1	1
1070 Unobligated balance (total)	6,654	7,353	7,373
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation -(reduced by offsetting collections)	669	548	369
Spending authority from offsetting collections, discretionary:			
1700 Collected - Treasury Interest	162	178	193
1700 Collected - Negative Subsidy To This Acct (NSR)	115	197	200
1700 Collected - DFC Deal Fees and Retainer Fees	23	30	30
1700 Collected - Equity	38	60	42
1700 Collected - Program Account Transfer	42		
1700 Collected - IAAs	27		
1701 Change in uncollected payments, Federal sources	4	9	9
1750 Spending auth from offsetting collections, disc (total)	411	474	474
Spending authority from offsetting collections, mandatory:			
1800 Collected - Insurance Premiums	11	39	39
1800 Collected - OPIC Portfolio - Fees	4	5	5
1800 Collected - Insurance Claim Recovery	3	11	11
1800 Collected - Insurance of Debt	15	15	15
1850 Spending auth from offsetting collections, mand (total)	33	70	70
1900 Budget authority (total)	1,113	1,092	913
1930 Total budgetary resources available	7,767	8,445	8,286
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	7,352	7,372	6,802
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,495	1,288	1,532
3010 New obligations, unexpired accounts	413	1,073	1,484
3020 Outlays (gross)	-507	-828	-850
3040 Recoveries of prior year unpaid obligations, unexpired	-108	-1	-1
3041 Recoveries of prior year unpaid obligations, expired	-5		

3050	Unpaid obligations, end of year	1,288	1,532	2,165
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-49	-56	-65
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-4		
3070	Change in uncollected pymts, Fed sources, unexpired	-4	-9	-9
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-56	-65	-74
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,442	1,232	1,467
3200	Obligated balance, end of year	1,232	1,467	2,091
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	1,080	1,022	843
	Outlays, gross:			
4010	Outlays from new discretionary authority	188	563	491
4011	Outlays from discretionary balances	317	251	346
4020	Outlays, gross (total)	505	814	837
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-164	-197	-200
4031	Interest on Treasury securities	-162	-178	-193
4033	Non-Federal sources - DFC Deal Fees	-23	-30	-30
4033	Non-Federal sources - Equity	-51	-60	-42
4033	Non-Federal sources - DPA IAA Indirect Costs	-20		
4040	Offsets against gross budget authority and outlays (total)	-420	-465	-465
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-4	-9	-9
4052	Offsetting collections credited to expired accounts	13		
4060	Additional offsets against budget authority only (total)	9	-9	-9
4070	Budget authority, net (discretionary)	669	548	369
4080	Outlays, net (discretionary)	85	349	372
	Mandatory:			
4090	Budget authority, gross	33	70	70
	Outlays, gross:			
4100	Outlays from new mandatory authority		2	2
4101	Outlays from mandatory balances	2	12	11
4110	Outlays, gross (total)	2	14	13
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-15	-15	-15
4123	Non-Federal sources	-18	-55	-55
4130	Offsets against gross budget authority and outlays (total)	-33	-70	-70
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-31	-56	-57
4180	Budget authority, net (total)	669	548	369
4190	Outlays, net (total)	54	293	315
Memorandum (non-add) entries:				
5000	Total investments, SOF: Federal securities: Par value	6,753	7,067	7,099
5001	Total investments, EOY: Federal securities: Par value	7,067	7,099	7,115
5010	Total investments, SOY: non-Fed securities: Market value	146	262	
5011	Total investments, EOY: non-Fed securities: Market value	262		

All the United States International Development Finance Corporation (DFC) administrative, insurance, and program activities (including subsidy, equity, and technical assistance) are presented in the DFC Corporate Capital Account. Upon receipt of funding, DFC transfers program funding that supports debt activities and technical assistance to the Program Account.

Object Classification (in millions of dollars)

Identification code 077-4483-0-3-151		2025 actual	2026 est.	2027 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	108	79	93
12.1	Civilian personnel benefits	40	34	26
21.0	Travel and transportation of persons	3	6	6
21.0	Travel and transportation of persons (Project Specific Costs)	5	6	6
23.2	Rental payments to others	15	21	20
23.3	Communications, utilities, and miscellaneous charges	3	2	2
25.1	Advisory and assistance services	51	70	75
25.1	Advisory and assistance services [Project Specific Costs]	18	27	26
25.2	Other services from non-Federal sources	1	4	4
25.3	Other goods and services from Federal sources		7	7
25.4	Operation and maintenance of facilities	1	1	1
25.7	Operation and maintenance of equipment	21	15	15
26.0	Supplies and materials	2	3	3
31.0	Equipment	1	3	3

41.0	Equity	100	450	900
41.0	Grants, subsidies, and technical assistance	40	210	253
42.0	Insurance claims and indemnities		130	39
99.0	Direct obligations	409	1,068	1,479
25.3	Reimbursable obligations: Other goods and services from Federal sources	4	5	5
99.0	Reimbursable obligations	4	5	5
99.9	Total new obligations, unexpired accounts	413	1,073	1,484

Employment Summary

Identification code 077-4483-0-3-151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	694	538	592

DEVELOPMENT FINANCE CORPORATE EQUITY INVESTMENT ACCOUNT

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 077-0500-4-1-151		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0001	Equity Investments			800
0900	Total new obligations, unexpired accounts (object class 41.0)			800
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation			3,000
1900	Budget authority (total)			3,000
1930	Total budgetary resources available			3,000
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year			2,200
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts			800
3020	Outlays (gross)			-800
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross			3,000
Outlays, gross:				
4100	Outlays from new mandatory authority			800
4180	Budget authority, net (total)			3,000
4190	Outlays, net (total)			800

The DFC Modernization and Reauthorization Act of 2025, signed into law as part of the National Defense Authorization Act for Fiscal Year 2026 on December 18, 2025, establishes the Development Finance Equity Investment Account administered by the Corporation as a revolving account for equity investments.

The proposal seeks \$3 billion in mandatory funding to capitalize the revolving equity fund for DFC, allowing returns to be reinvested without new appropriations. The fund will rapidly expand DFC's equity program, recognize taxpayer risk upfront, and support U.S. foreign policy by directing early-stage capital to strategic regions while attracting private investment.

PROGRAM ACCOUNT

Amounts paid from "United States International Development Finance Corporation—Corporate Capital Account" (CCA) shall remain available until September 30, 2029: Provided, That amounts paid to this account from CCA or transferred to this account pursuant to section 1434(j) of the BUILD Act of 2018 (division F of Public Law 115-254) shall be available for the costs of direct and guaranteed loans provided by the Corporation pursuant to section 1421(b) of such Act and the costs of modifying loans and loan guarantees transferred to the Corporation pursuant to section 1463 of such Act: Provided further, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That such amounts obligated in a fiscal year shall

PROGRAM ACCOUNT—Continued

remain available for disbursement for the following 8 fiscal years: Provided further, That funds made available in this Act and transferred to carry out the Foreign Assistance Act of 1961 pursuant to section 1434(j) of the BUILD Act of 2018 may remain available for obligation for 1 additional fiscal year: Provided further, That the total loan principal or guaranteed principal amount shall not exceed \$22,000,000,000.

Program and Financing (in millions of dollars)

Identification code 077-0110-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	31	193	95
0702 Loan guarantee subsidy	29	51	101
0703 Subsidy for modifications of direct loans	2	1	1
0704 Subsidy for modifications of loan guarantees	1	1	1
0705 Reestimates of direct loan subsidy	191	391	
0706 Interest on reestimates of direct loan subsidy	34	47	
0707 Reestimates of loan guarantee subsidy	243	297	
0708 Interest on reestimates of loan guarantee subsidy	46	51	
0715 Project Development - Technical assistance	24	55	50
0716 Transfer to CCA 4483 (Equity)	42		
0900 Total new obligations, unexpired accounts (object class 41.0)	642	1,087	248
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	237	126	36
1001 Discretionary unobligated balance brought fwd, Oct 1	237		
1010 Unobligated balance transfer to other accts [077-4483]	-26		
1012 Unobligated balance transfers between expired and unexpired accounts	20		
1021 Recoveries of prior year unpaid obligations	5		
1070 Unobligated balance (total)	236	126	36
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation - re-estimates	513	787	
Spending authority from offsetting collections, discretionary:			
1700 Collected - DFC CCA	40	210	252
1900 Budget authority (total)	553	997	252
1930 Total budgetary resources available	789	1,123	288
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-21		
1941 Unexpired unobligated balance, end of year	126	36	40
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	403	386	542
3010 New obligations, unexpired accounts	642	1,087	248
3020 Outlays (gross)	-637	-931	-144
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3041 Recoveries of prior year unpaid obligations, expired	-17		
3050 Unpaid obligations, end of year	386	542	646
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	403	386	542
3200 Obligated balance, end of year	386	542	646
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	40	210	252
Outlays, gross:			
4010 Outlays from new discretionary authority	1	34	40
4011 Outlays from discretionary balances	123	110	104
4020 Outlays, gross (total)	124	144	144
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: 72-1037 ESF	-40		
4030 Federal sources: 77-4483 Corporate Capital Account		-210	-252
4040 Offsets against gross budget authority and outlays (total)	-40	-210	-252
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	84	-66	-108
Mandatory:			
4090 Budget authority, gross	513	787	
Outlays, gross:			
4100 Outlays from new mandatory authority	513	787	
4180 Budget authority, net (total)	513	787	
4190 Outlays, net (total)	597	721	-108

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

Identification code 077-0110-0-1-151	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Direct Loans	1,364	9,250	10,040
115003 Direct Loan Investment Funds		70	75
115004 Direct Loans in Foreign Currencies		200	215
115999 Total direct loan levels	1,364	9,520	10,330
Direct loan subsidy (in percent):			
132001 Direct Loans	-2.28	1.78	-3.73
132003 Direct Loan Investment Funds		-7.41	-12.65
132004 Direct Loans in Foreign Currencies		2.20	8.42
132999 Weighted average subsidy rate	-2.28	1.72	-3.54
Direct loan subsidy budget authority:			
133001 Direct Loans	-31	165	-375
133003 Direct Loan Investment Funds		-5	-9
133004 Direct Loans in Foreign Currencies		4	18
133999 Total subsidy budget authority	-31	164	-366
Direct loan subsidy outlays:			
134001 Direct Loans	-80	-136	-75
134003 Direct Loan Investment Funds	-15	-10	-5
134999 Total subsidy outlays	-95	-146	-80
Direct loan reestimates:			
135001 Direct Loans	-177	85	
135002 NIS Direct Loans	-2		
135003 Direct Loan Investment Funds	5	53	
135004 Direct Loans in Foreign Currencies	-6	-27	
135005 Hybrid Participation Notes	-6	1	
135999 Total direct loan reestimates	-186	112	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 USAID Mission-led Guarantees	75	830	900
215002 Loan Guarantees		1,160	1,260
215007 Loan Guarantees in Foreign Currencies	50	30	35
215999 Total loan guarantee levels	125	2,020	2,195
Guaranteed loan subsidy (in percent):			
232001 USAID Mission-led Guarantees	20.89	4.48	8.10
232002 Loan Guarantees		1.12	2.21
232007 Loan Guarantees in Foreign Currencies	26.71	3.95	0.95
232999 Weighted average subsidy rate	23.22	2.54	4.60
Guaranteed loan subsidy budget authority:			
233001 USAID Mission-led Guarantees	16	37	73
233002 Loan Guarantees		13	28
233007 Loan Guarantees in Foreign Currencies	13	1	1
233999 Total subsidy budget authority	29	51	102
Guaranteed loan subsidy outlays:			
234001 USAID Mission-led Guarantees	39	49	22
234002 Loan Guarantees	1	13	5
234003 Guaranteed Loan Investment Funds		-1	-1
234006 Limited Arbitral Award Coverage	-2		
234999 Total subsidy outlays	38	61	26
Guaranteed loan reestimates:			
235001 USAID Mission-led Guarantees	-10	-3	
235002 Loan Guarantees	-171	-91	
235003 Guaranteed Loan Investment Funds	32	94	
235006 Limited Arbitral Award Coverage	-5	-9	
235007 Loan Guarantees in Foreign Currencies	-2	-3	
235999 Total guaranteed loan reestimates	-156	-12	

As required by the Federal Credit Reform Act of 1990, the Program Account records the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including modifications and cost re-estimates of direct loans or loan guarantees that resulted from obligations or commitments in any year). The subsidy amounts are estimated on a present value basis.

UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION

INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), \$6,500,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 077-0111-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of the Inspector General	6	7	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	3	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	7
1900 Budget authority (total)	7	7	7
1930 Total budgetary resources available	9	10	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3010 New obligations, unexpired accounts	6	7	7
3020 Outlays (gross)	-6	-8	-7
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:			
4000 Budget authority, gross	7	7	7
Outlays, gross:			
4010 Outlays from new discretionary authority	4	7	7
4011 Outlays from discretionary balances	2	1	
4020 Outlays, gross (total)	6	8	7
4180 Budget authority, net (total)	7	7	7
4190 Outlays, net (total)	6	8	7

The President's Budget requests \$6.5 million for the DFC Office of Inspector General (OIG). This will allow the OIG to continue to independently oversee DFC through audits, investigations, and inspections that identify improvements to the management and execution of DFC's operation and programs.

Through its audits and investigations DFC OIG prevents, detects, and deters fraud, waste, and abuse involving DFC investments, projects, systems, employees, and contractors. The OIG also provides advice and assistance to agency management, the DFC Board of Directors, and Congress. DFC OIG's work strives to promote efficiency, effectiveness, and economy in DFC's programs and operations, which so far has identified more than \$100 million in cost avoidance, resulting in a positive return on America's investment in DFC OIG.

Object Classification (in millions of dollars)

Identification code 077-0111-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	2
12.1 Civilian personnel benefits	1	1	1
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	2	3	3
99.9 Total new obligations, unexpired accounts	6	7	7

Employment Summary

Identification code 077-0111-0-1-151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	16	15	20

GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-4485-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal	213	622	300
0713 Payment of interest to Treasury	23	25	25
0741 Modification savings	3		
0742 Downward reestimates paid to receipt accounts	369	295	
0743 Interest on downward reestimates	76	65	
0900 Total new obligations, unexpired accounts	684	1,007	325
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,143	897	2,208
1021 Recoveries of prior year unpaid obligations	21	3	3
1023 Unobligated balances applied to repay debt	-254	-305	-305
1024 Unobligated balance of borrowing authority withdrawn	-21		
1070 Unobligated balance (total)	889	595	1,906
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	298	800	500
Spending authority from offsetting collections, mandatory:			
1800 Collected	611	2,060	1,676
1801 Change in uncollected payments, Federal sources	-26	200	200
1825 Spending authority from offsetting collections applied to repay debt	-191	-440	-440
1850 Spending auth from offsetting collections, mand (total)	394	1,820	1,436
1900 Budget authority (total)	692	2,620	1,936
1930 Total budgetary resources available	1,581	3,215	3,842
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	897	2,208	3,517
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	73	52	708
3010 New obligations, unexpired accounts	684	1,007	325
3020 Outlays (gross)	-684	-348	-348
3040 Recoveries of prior year unpaid obligations, unexpired	-21	-3	-3
3050 Unpaid obligations, end of year	52	708	682
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-183	-157	-357
3070 Change in uncollected pymts, Fed sources, unexpired	26	-200	-200
3090 Uncollected pymts, Fed sources, end of year	-157	-357	-557
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-110	-105	351
3200 Obligated balance, end of year	-105	351	125
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	692	2,620	1,936
Financing disbursements:			
4110 Outlays, gross (total)	684	348	348
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources - subsidy payments from program account	-329	-412	-28
4122 Interest on uninvested funds	-21	-50	-50
4123 Claims recoveries - DCA	-261	-1,598	-1,598
4130 Offsets against gross budget authority and outlays (total)	-611	-2,060	-1,676
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	26	-200	-200
4160 Budget authority, net (mandatory)	107	360	60
4170 Outlays, net (mandatory)	73	-1,712	-1,328
4180 Budget authority, net (total)	107	360	60
4190 Outlays, net (total)	73	-1,712	-1,328

Status of Guaranteed Loans (in millions of dollars)

Identification code 077-4485-0-3-151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	125	2,020	2,195
2121 Limitation available from carry-forward			
2150 Total guaranteed loan commitments	125	2,020	2,195

GUARANTEED LOAN FINANCING ACCOUNT—Continued
Status of Guaranteed Loans—Continued

Identification code 077-4485-0-3-151	2025 actual	2026 est.	2027 est.
2199 Guaranteed amount of guaranteed loan commitments	125	1,500	1,500
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	26,815	27,968	29,121
2231 Disbursements of new guaranteed loans	28	28	28
2231 Disbursements of new guaranteed loans	2,625	2,625	2,625
2251 Repayments and prepayments			
Adjustments:			
2261 Terminations for default that result in loans receivable	-1,500	-1,500	-1,500
2263 Terminations for default that result in claim payments			
2264 Other adjustments, net			
2290 Outstanding, end of year	27,968	29,121	30,274
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	15	15	15
2299 Guaranteed amount of guaranteed loans outstanding, end of year	11,007	11,007	11,007
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	888	969	977
2331 Disbursements for guaranteed loan claims	213	206	206
2351 Repayments of loans receivable	-94	-179	-179
2361 Write-offs of loans receivable	-38	-19	-19
2364 Other adjustments, net			
2390 Outstanding, end of year	969	977	985

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loans guaranteed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 077-4485-0-3-151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	960	739
Investments in U.S. securities:		
1106 Receivables, net	289	348
1206 Non-Federal assets: Receivables, net	201	52
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	888	969
1502 Interest receivable	6	9
1505 Allowance for subsidy cost (-)	-212	-370
1599 Net present value of assets related to defaulted guaranteed loans	682	608
1901 Other Federal assets: Other assets		
1999 Total assets	2,132	1,747
LIABILITIES:		
Federal liabilities:		
2103 Debt	1,088	941
2104 Resources payable to Treasury		
2105 Other	446	360
Non-Federal liabilities:		
2204 Liabilities for loan guarantees	586	434
2207 Other	6	6
2999 Total liabilities	2,126	1,741
NET POSITION:		
3300 Cumulative results of operations	6	6
4999 Total liabilities and net position	2,132	1,747

DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-4484-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	1,364	9,520	10,330
0713 Payment of interest to Treasury	330	330	330
0740 Negative subsidy obligations	62	29	461
0741 Modification savings	10	1	1
0742 Downward reestimates paid to receipt accounts	374	293	
0743 Interest on downward reestimates	37	35	
0900 Total new obligations, unexpired accounts	2,177	10,208	11,122
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	442	591	1,216
1021 Recoveries of prior year unpaid obligations	2,514		
1023 Unobligated balances applied to repay debt	-398		
1024 Unobligated balance of borrowing authority withdrawn	-2,504		
1070 Unobligated balance (total)	54	591	1,216
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	1,731	8,955	9,150
Spending authority from offsetting collections, mandatory:			
1800 Collected	2,247	2,438	2,223
1801 Change in uncollected payments, Federal sources	4	90	90
1825 Spending authority from offsetting collections applied to repay debt	-1,268	-650	-650
1850 Spending auth from offsetting collections, mand (total)	983	1,878	1,663
1900 Budget authority (total)	2,714	10,833	10,813
1930 Total budgetary resources available	2,768	11,424	12,029
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	591	1,216	907
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13,020	10,097	16,838
3010 New obligations, unexpired accounts	2,177	10,208	11,122
3020 Outlays (gross)	-2,586	-3,467	-5,400
3040 Recoveries of prior year unpaid obligations, unexpired	-2,514		
3050 Unpaid obligations, end of year	10,097	16,838	22,560
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-137	-141	-231
3070 Change in uncollected pymts, Fed sources, unexpired	-4	-90	-90
3090 Uncollected pymts, Fed sources, end of year	-141	-231	-321
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12,883	9,956	16,607
3200 Obligated balance, end of year	9,956	16,607	22,239
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	2,714	10,833	10,813
Financing disbursements:			
4110 Outlays, gross (total)	2,586	3,467	5,400
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources, credit subsidy	-244	-482	-22
4122 Interest on uninvested funds	-47	-53	-53
4123 Repayments of principal	-1,956	-1,903	-2,148
4130 Offsets against gross budget authority and outlays (total)	-2,247	-2,438	-2,223
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-4	-90	-90
4160 Budget authority, net (mandatory)	463	8,305	8,500
4170 Outlays, net (mandatory)	339	1,029	3,177
4180 Budget authority, net (total)	463	8,305	8,500
4190 Outlays, net (total)	339	1,029	3,177

Status of Direct Loans (in millions of dollars)

Identification code 077-4484-0-3-151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	1,364	9,520	10,330
1150 Total direct loan obligations	1,364	9,520	10,330
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	10,842	11,197	12,611

1231	Disbursements: Direct loan disbursements	1,741	3,467	5,400
1251	Repayments: Repayments and prepayments	-1,386	-1,903	-2,148
1263	Write-offs for default: Direct loans		-150	-160
1290	Outstanding, end of year	11,197	12,611	15,703

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

Balance Sheet (in millions of dollars)

Identification code 077-4484-0-3-151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	442	625
Investments in U.S. securities:		
1106 Receivables, net	225	439
1206 Non-Federal assets: Receivables, net	5	1
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	10,842	11,197
1402 Interest receivable	205	80
1405 Allowance for subsidy cost (-)	-94	-246
1499 Net present value of assets related to direct loans	10,953	11,031
1999 Total assets	11,625	12,096
LIABILITIES:		
Federal liabilities:		
2103 Debt	11,214	11,735
2105 Other	411	327
2201 Non-Federal liabilities: Accounts payable		34
2999 Total liabilities	11,625	12,096
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	11,625	12,096

INSURANCE OF DEBT FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-4389-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0740 Negative subsidy obligations	2		
0741 Modification savings	8		
0742 Downward reestimates paid to receipt accounts		38	
0743 Interest on downward reestimates	1	4	
0791 Direct program activities, subtotal	11	42	
0900 Total new obligations, unexpired accounts	11	42	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	21	57	15
1023 Unobligated balances applied to repay debt	-10		
1070 Unobligated balance (total)	11	57	15
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	10		
Spending authority from offsetting collections, mandatory:			
1800 Collected	61		
1825 Spending authority from offsetting collections applied to repay debt	-14		
1850 Spending auth from offsetting collections, mand (total)	47		
1900 Budget authority (total)	57		
1930 Total budgetary resources available	68	57	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	57	15	15

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	2	44
3010 New obligations, unexpired accounts	11	42	
3020 Outlays (gross)	-15		
3050 Unpaid obligations, end of year	2	44	44

Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	2	44
3200 Obligated balance, end of year	2	44	44

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	57		
Financing disbursements:			
4110 Outlays, gross (total)	15		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-37		
4122 Interest on uninvested funds	-2		
4123 Non-Federal sources	-22		
4130 Offsets against gross budget authority and outlays (total)	-61		
4160 Budget authority, net (mandatory)	-4		
4170 Outlays, net (mandatory)	-46		
4180 Budget authority, net (total)	-4		
4190 Outlays, net (total)	-46		

Status of Guaranteed Loans (in millions of dollars)

Identification code 077-4389-0-3-151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	1,000	4,125	4,475
2150 Total guaranteed loan commitments	1,000	4,125	4,475
2199 Guaranteed amount of guaranteed loan commitments	1,000	4,125	4,475
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	100	100	4,225
2231 Disbursements of new guaranteed loans		4,125	4,475
2251 Repayments and prepayments			
2290 Outstanding, end of year	100	4,225	8,700
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	100	200	200

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from insurance of debt products in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 077-4389-0-3-151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	21	57
Investments in U.S. securities:		
1106 Receivables, net	37	
1999 Total assets	58	57
LIABILITIES:		
Federal liabilities:		
2103 Debt	12	2
2105 Other	1	42
Non-Federal liabilities:		
2204 Liabilities for loan guarantees	41	7
2207 Other - Advance - Suspense		2
2999 Total liabilities	54	53
NET POSITION:		
3300 Cumulative results of operations	4	4
4999 Total liabilities and net position	58	57

URBAN AND ENVIRONMENTAL CREDIT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-0401-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0708 Interest on reestimates of loan guarantee subsidy	2	2	

URBAN AND ENVIRONMENTAL CREDIT PROGRAM ACCOUNT—Continued
Program and Financing—Continued

Identification code 077-0401-0-1-151	2025 actual	2026 est.	2027 est.
0900 Total new obligations, unexpired accounts (object class 41.0)	2	2	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation - Reestimates	2	2	.....
1930 Total budgetary resources available	4	4	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2	2	.....
3020 Outlays (gross)	-2	-2	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2	2	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	2	2	.....
4180 Budget authority, net (total)	2	2	.....
4190 Outlays, net (total)	2	2	.....

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

Identification code 077-0401-0-1-151	2025 actual	2026 est.	2027 est.
Guaranteed loan reestimates:			
235001 DFC Urban and Environmental Loan Guarantees	-1	-3	.....

As required by the Federal Credit Reform Act of 1990 (FCRA), this account records, for this program, that supports Urban and Environmental Credit, the subsidy costs associated with loan guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a net present value basis. As part of the BUILD Act of 2018, this account was transitioned from USAID to the Development Finance Corporation, and the program was discontinued. There is no new activity in these accounts other than the annual reestimate of outstanding transactions as required by FCRA.

URBAN AND ENVIRONMENTAL CREDIT GUARANTEED LOAN FINANCING ACCOUNT
Program and Financing (in millions of dollars)

Identification code 077-4344-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Direct program activity			
0001 Direct program activity	5	.....	.....
Credit program obligations:			
0711 Default claim payments on principal .....	.....	5	5
0712 Default claim payments on interest .....	.....	1	1
0742 Downward reestimates paid to receipt accounts .....	.....	1	.....
0743 Interest on downward reestimates	2	4	.....
0791 Direct program activities, subtotal	2	11	6
0900 Total new obligations, unexpired accounts	7	11	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	20	16	7
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	3	2	.....
1900 Budget authority (total)	3	2	.....
1930 Total budgetary resources available	23	18	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	16	7	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	11
3010 New obligations, unexpired accounts	7	11	6

3020 Outlays (gross)	-7	.....	.....
3050 Unpaid obligations, end of year .....	.....	11	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	11
3200 Obligated balance, end of year .....	.....	11	17
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	3	2	.....
Financing disbursements:			
4110 Outlays, gross (total)	7	.....	.....
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-2	-2	.....
4122 Interest on uninvested funds	-1	.....	.....
4130 Offsets against gross budget authority and outlays (total) ...	-3	-2	.....
4160 Budget authority, net (mandatory) .....	.....	.....	.....
4170 Outlays, net (mandatory)	4	-2	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	4	-2	.....

Status of Guaranteed Loans (in millions of dollars)

Identification code 077-4344-0-3-151	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 .....	.....	.....	.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	133	120	107
2251 Repayments and prepayments	-8	-8	-8
Adjustments:			
2263 Terminations for default that result in claim payments	-5	-5	-5
2264 Other adjustments, net .....	.....	.....	.....
2290 Outstanding, end of year	120	107	94
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	120	56	56
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	98	102	102
2364 Other adjustments, net	4	.....	.....
2390 Outstanding, end of year	102	102	102

This account is a non-budgetary account that records all of the cash flows resulting from post-1991 direct loans or loan guarantees that have been made under the U.S. Agency for International Development's (USAID's) urban and environment guaranty program. As part of the BUILD Act of 2018, this account was transitioned from USAID to the Development Finance Corporation and the program was discontinued. There is no new activity in these accounts other than the annual reestimate of outstanding transactions as required by FCRA.

Balance Sheet (in millions of dollars)

Identification code 077-4344-0-3-151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	20	16
Investments in U.S. securities:		
1106 Receivables, net	2	2
Non-Federal assets:		
1206 Receivables, net	4	4
1207 Advances and prepayments .....	.....	.....
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	98	102
1502 Interest receivable	86	91
1505 Allowance for subsidy cost (-)	-19	-24
1599 Net present value of assets related to defaulted guaranteed loans	165	169
1999 Total assets	191	191

LIABILITIES:

Federal liabilities:

2101	Accounts payable			
2105	Other	3		5
2204	Non-Federal liabilities: Liabilities for loan guarantees	187		186
2999	Total liabilities	190		191

NET POSITION:

3300	Cumulative results of operations	1		
4999	Total liabilities and net position	191		191

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1		1	1
3010	New obligations, unexpired accounts	14		
3020	Outlays (gross)	-13		
3050	Unpaid obligations, end of year	1	1	1

Uncollected payments:

3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070	Change in uncollected pymts, Fed sources, unexpired	1		

Memorandum (non-add) entries:

3100	Obligated balance, start of year	-1	1	1
3200	Obligated balance, end of year	1	1	1

MICROENTERPRISE AND SMALL ENTERPRISE DEVELOPMENT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-0400-0-1-151	2025 actual	2026 est.	2027 est.	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	3	3	3
1930	Total budgetary resources available	3	3	3
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	3	3	3
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

As required by the Federal Credit Reform Act of 1990 (FCRA), this account records, for this program, that supports Microenterprise and Small Enterprise Development, the subsidy costs associated with loan guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a net present value basis. As part of the BUILD Act of 2018, this account was transitioned from USAID to the Development Finance Corporation and the program was discontinued. There is no new activity in these accounts other than the annual reestimate of outstanding transactions as required by FCRA.

MICROENTERPRISE AND SMALL ENTERPRISE DEVELOPMENT GUARANTEED LOAN FINANCING ACCOUNT

This account is a non-budgetary account that records all of the cash flows resulting from post-1991 direct loans or loan guarantees that have been made under the U.S. Agency for International Development's (USAID's) microenterprise and small enterprise guaranty program. As part of the BUILD Act of 2018, this account was transitioned from USAID to the Development Finance Corporation and the program was discontinued. There is no new activity in these accounts other than the annual reestimate of outstanding transactions as required by FCRA.

DEBT REDUCTION FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-4137-0-3-151	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
Credit program obligations:				
0715	Somalia Debt Reduction	1		
0716	TFFCA Debt Reduction	13		
0900	Total new obligations, unexpired accounts	14		
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	274	366	421
Financing authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	107	55	55
1801	Change in uncollected payments, Federal sources	-1		
1850	Spending auth from offsetting collections, mand (total)	106	55	55
1930	Total budgetary resources available	380	421	476
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	366	421	476

Financing authority and disbursements, net:

Mandatory:

4090	Budget authority, gross	106	55	55
Financing disbursements:				
4110	Outlays, gross (total)	13		
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources	-14		
4122	Interest on uninvested funds	-26	-15	-15
4123	Non-Federal sources Loan Repayment Principal	-67	-32	-32
4123	Non-Federal sources Loan Repayment Interest		-8	-8
4130	Offsets against gross budget authority and outlays (total)	-107	-55	-55
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired	1		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-94	-55	-55
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-94	-55	-55

Status of Direct Loans (in millions of dollars)

Identification code 077-4137-0-3-151	2025 actual	2026 est.	2027 est.	
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	571	497	485
1251	Repayments: Repayments and prepayments	-67	-12	-12
1264	Other adjustments, net (+ or -)	-7		
1290	Outstanding, end of year	497	485	473

This account is a non-budgetary account that records all of the cash flows resulting from post-1991 direct loans or loan guarantees that have been reduced pursuant to programs such as the Heavily Indebted Poor Countries (HIPC) Initiative, and the Multilateral Debt Relief Initiative (MDRI), as well as through the Paris Club.

Balance Sheet (in millions of dollars)

Identification code 077-4137-0-3-151	2024 actual	2025 actual	
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	273	367
Investments in U.S. securities:			
1106	Receivables, net	22	21
1206	Non-Federal assets: Receivables, net		
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	571	497
1402	Interest receivable	14	6
1405	Allowance for subsidy cost (-)	-932	-891
1499	Net present value of assets related to direct loans	-347	-388
1999	Total assets	-52	
LIABILITIES:			
2105	Federal liabilities: Other		
2207	Non-Federal liabilities: Other		
2999	Total liabilities		
NET POSITION:			
3300	Cumulative results of operations	-52	
4999	Total liabilities and net position	-52	

HOUSING AND OTHER CREDIT GUARANTY PROGRAMS LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-4340-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal	2	4	4
0712 Default claim payments on interest		1	1
0900 Total new obligations, unexpired accounts (object class 33.0)	2	5	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	
1022 Capital transfer of unobligated balances to general fund	-1	-1	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	2	5	5
Spending authority from offsetting collections, mandatory:			
1800 Collected	10	9	9
1820 Capital transfer of spending authority from offsetting collections to general fund	-9	-9	-9
1850 Spending auth from offsetting collections, mand (total)	1		
1900 Budget authority (total)	3	5	5
1930 Total budgetary resources available	3	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2	5	5
3020 Outlays (gross)	-2	-5	-5
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority	2	5	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-10	-9	-9
4180 Budget authority, net (total)	-7	-4	-4
4190 Outlays, net (total)	-8	-4	-4

Status of Guaranteed Loans (in millions of dollars)

Identification code 077-4340-0-3-151	2025 actual	2026 est.	2027 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	240	213	183
2251 Repayments and prepayments	-25	-25	-25
Adjustments:			
2261 Terminations for default that result in loans receivable	-2	-5	-5
2264 Other adjustments, net			
2290 Outstanding, end of year	213	183	153
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	93	93	93
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	79	58	62
2310 Outstanding, start of year	79	58	62
2331 Disbursements for guaranteed loan claims	2	4	4
2351 Repayments of loans receivable	-10		
2364 Other adjustments, net	-13		
2364 Other adjustments, net	-79		
2390 Outstanding, end of year	58	62	66

This is a budget account that records all cash flows to and from the Government resulting from pre-1992 loan guarantee commitments from the U.S. Agency for International Development's (USAID's) legacy housing and urban and environment guaranty programs (unless they were modified and transferred to a financing account). As part of the BUILD Act of 2018, this account was transitioned from USAID to the Development Finance Corporation and the program was discontinued. There is no new activity

in these accounts other than the annual reestimate of outstanding transactions as required by FCRA.

Balance Sheet (in millions of dollars)

Identification code 077-4340-0-3-151	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	1	1
Non-Federal assets:		
1206 Receivables, net	1	1
1207 Advances and prepayments		
1701 Defaulted guaranteed loans, gross	79	58
1702 Interest receivable	18	17
1703 Allowance for estimated uncollectible loans and interest (-)	-52	-59
1704 Defaulted guaranteed loans and interest receivable, net	45	16
1705 Accounts receivable from foreclosed property		
1799 Value of assets related to loan guarantees	45	16
1999 Total assets	47	18
LIABILITIES:		
Federal liabilities: Other		
Non-Federal liabilities:		
2204 Liabilities for loan guarantees		
2207 Other		
2999 Total liabilities		
NET POSITION:		
3100 Unexpended appropriations		
3300 Cumulative results of operations	47	18
3999 Total net position	47	18
4999 Total liabilities and net position	47	18

ECONOMIC ASSISTANCE LOANS LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-4103-0-3-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0715 IG Obligations	4		
0900 Total new obligations, unexpired accounts (object class 41.0)	4		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	1	
1022 Capital transfer of unobligated balances to general fund	-3	-1	
1070 Unobligated balance (total)	2		
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	38	55	55
1820 Capital transfer of spending authority from offsetting collections to general fund	-35	-55	-55
1850 Spending auth from offsetting collections, mand (total)	3		
1930 Total budgetary resources available	5		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	4		
3020 Outlays (gross)	-4		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3		
Outlays, gross:			
4100 Outlays from new mandatory authority	3		
4101 Outlays from mandatory balances	1		
4110 Outlays, gross (total)	4		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-13		
4123 Non-Federal sources	-25	-55	-55
4130 Offsets against gross budget authority and outlays (total)	-38	-55	-55

4160	Budget authority, net (mandatory)	-35	-55	-55
4170	Outlays, net (mandatory)	-34	-55	-55
4180	Budget authority, net (total)	-35	-55	-55
4190	Outlays, net (total)	-34	-55	-55

Status of Direct Loans (in millions of dollars)

Identification code 077-4103-0-3-151	2025 actual	2026 est.	2027 est.	
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	286	253	253
1251	Repayments: Repayments and prepayments	-24	-55	-55
1264	Other adjustments, net (+ or -)	-9	55	55
1290	Outstanding, end of year	253	253	253

This account consolidates direct loan activity from legacy credit programs previously funded under various accounts, including the Economic Support Fund, Functional Development Assistance Program, and the Development Loan Fund.

Balance Sheet (in millions of dollars)

Identification code 077-4103-0-3-151	2024 actual	2025 actual	
ASSETS:			
1101	Federal assets: Fund balances with Treasury	5	
1206	Non-Federal assets: Receivables, net		
1601	Direct loans, gross	286	253
1602	Interest receivable	453	477
1603	Allowance for estimated uncollectible loans and interest (-)	-558	-600
1604	Direct loans and interest receivable, net	181	130
1605	Accounts receivable from foreclosed property		
1699	Value of assets related to direct loans	181	130
1999	Total assets	186	130
LIABILITIES:			
2105	Federal liabilities: Other		
2207	Non-Federal liabilities: Other		
2999	Total liabilities		
NET POSITION:			
3300	Cumulative results of operations	186	130
4999	Total liabilities and net position	186	130

PEACE CORPS

Federal Funds

PEACE CORPS

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses to carry out the provisions of the Peace Corps Act (22 U.S.C. 2501 et seq.), including the purchase of not to exceed five passenger motor vehicles for administrative purposes for use outside of the United States, \$430,500,000, of which \$7,020,000 is for the Office of Inspector General, to remain available until September 30, 2028: Provided, That the Director of the Peace Corps may transfer to the Foreign Currency Fluctuations Account, as authorized by section 16 of the Peace Corps Act (22 U.S.C. 2515), an amount not to exceed \$5,000,000: Provided further, That funds transferred pursuant to the previous proviso may not be derived from amounts made available for Peace Corps overseas operations: Provided further, That of the funds appropriated under this heading, not to exceed \$104,000 may be available for representation expenses, of which not to exceed \$4,000 may be made available for entertainment expenses: Provided further, That none of the funds appropriated under this heading shall be used to pay for abortions: Provided further, That notwithstanding the previous proviso, section 614 of division E of Public Law 113-76 shall apply to funds appropriated under this heading.

Program and Financing (in millions of dollars)

Identification code 011-0100-0-1-151	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Direct program activity - Peace Corps	444	435	438
0002	Direct program activity - Peace Corps Inspector General	7	8	7
0799	Total direct obligations	451	443	445

0801	Peace Corps (Reimbursable)	1		
0900	Total new obligations, unexpired accounts	452	443	445

Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	19	19	7
1001	Discretionary unobligated balance brought fwd, Oct 1	19		
1021	Recoveries of prior year unpaid obligations	17	18	12
1033	Recoveries of prior year paid obligations	2	1	
1070	Unobligated balance (total)	38	38	19
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	431	411	431
Spending authority from offsetting collections, discretionary:				
1700	Collected	5	1	2
1701	Change in uncollected payments, Federal sources	-2		
1750	Spending auth from offsetting collections, disc (total)	3	1	2
1900	Budget authority (total)	434	412	433
1930	Total budgetary resources available	472	450	452
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	19	7	7

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	110	94	129
3010	New obligations, unexpired accounts	452	443	445
3011	Obligations ("upward adjustments"), expired accounts	3		
3020	Outlays (gross)	-446	-388	-436
3040	Recoveries of prior year unpaid obligations, unexpired	-17	-18	-12
3041	Recoveries of prior year unpaid obligations, expired	-8	-2	-2
3050	Unpaid obligations, end of year	94	129	124
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2		
3070	Change in uncollected pymts, Fed sources, unexpired	2		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	108	94	129
3200	Obligated balance, end of year	94	129	124

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	434	412	433
Outlays, gross:				
4010	Outlays from new discretionary authority	327	289	303
4011	Outlays from discretionary balances	119	99	133
4020	Outlays, gross (total)	446	388	436
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-3		
4033	Non-Federal sources	-4	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-7	-2	-2
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	2		
4053	Recoveries of prior year paid obligations, unexpired accounts	2	1	
4060	Additional offsets against budget authority only (total)	4	1	
4070	Budget authority, net (discretionary)	431	411	431
4080	Outlays, net (discretionary)	439	386	434
4180	Budget authority, net (total)	431	411	431
4190	Outlays, net (total)	439	386	434

The Peace Corps will provide direct and indirect support to Americans serving as Volunteers in 2027, including the necessary safety and security provisions for Volunteers, trainees, and staff. The 2027 Budget supports recruitment, screening, and placement of Peace Corps trainees and represents a cost-effective investment in strengthening our nation. The Peace Corps enters a country upon invitation of the host country government, and Volunteers help fill the trained manpower needs of developing countries and encourage self-sustaining development of skilled manpower.

The Peace Corps Office of Inspector General provides independent oversight in accordance with the Inspector General Act of 1978, as amended. Through audits, evaluations and investigations the office prevents and detects waste, fraud, abuse and mismanagement; provides advice and assistance to agency management; and promotes efficiency, effectiveness and economy in agency programs and operations.

PEACE CORPS—Continued
Object Classification (in millions of dollars)

Identification code 011-0100-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	107	85	85
11.3 Other than full-time permanent	17	13	13
11.5 Other personnel compensation .....	.....	1	.....
11.9 Total personnel compensation	124	99	98
12.1 Civilian personnel benefits	95	98	98
13.0 Benefits for former personnel .....	.....	1	1
21.0 Travel and transportation of persons	22	23	24
22.0 Transportation of things	3	1	1
23.1 Rental payments to GSA	10	10	10
23.2 Rental payments to others	16	17	17
23.3 Communications, utilities, and miscellaneous charges	17	15	14
25.1 Advisory and assistance services	23	28	23
25.2 Other services from non-Federal sources	86	87	88
25.3 Other goods and services from Federal sources	14	17	22
25.4 Operation and maintenance of facilities	2	2	2
25.6 Medical care	25	29	30
25.7 Operation and maintenance of equipment	2	2	2
26.0 Supplies and materials	8	10	11
31.0 Equipment	3	3	3
32.0 Land and structures	1	1	1
99.0 Direct obligations	451	443	445
99.0 Reimbursable obligations	1	.....	.....
99.9 Total new obligations, unexpired accounts	452	443	445

Employment Summary

Identification code 011-0100-0-1-151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	926	703	594
2001 Reimbursable civilian full-time equivalent employment	13	5	.....

FOREIGN CURRENCY FLUCTUATIONS
Program and Financing (in millions of dollars)

Identification code 011-0101-0-1-151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	5
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

This account transfers funds to the operating expense account for the Peace Corps to finance upward adjustments of recorded obligations because of foreign currency fluctuations. Transfers are made as needed to meet disbursement requirements in excess of funds otherwise available for obligation adjustment. Net gains resulting from favorable exchange rates are returned to this account and are available for subsequent transfer when needed. The account is replenished through the utilization of a special transfer authority that allows the Peace Corps to withdraw unobligated balances from the operating expenses account from prior years as long as the authorized limit of \$5 million is not exceeded at the time of the transfer.

HOST COUNTRY RESIDENT CONTRACTORS SEPARATION LIABILITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011-5395-0-2-151	2025 actual	2026 est.	2027 est.
0100 Balance, start of year
Receipts:			
Current law:			
1140 Agency Contributions, Host Country Resident Contractors Separation Liability Fund	3	3

2000 Total: Balances and receipts	3	3	3
Appropriations:			
Current law:			
2101 Host Country Resident Contractors Separation Liability Fund	-3	-3	-3
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 011-5395-0-2-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Host Country Resident Contractors Separation Liability Fund (Reimbursable)	3	3	3
0900 Total new obligations, unexpired accounts (object class 25.2)	3	3	3
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	3	3
1930 Total budgetary resources available	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	35	23	3
3010 New obligations, unexpired accounts .....	.....	3	3
3020 Outlays (gross)	-12	-23	.....
3050 Unpaid obligations, end of year	23	3	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	35	23	3
3200 Obligated balance, end of year	23	3	6

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	.....	3	3
Outlays, gross:			
4101 Outlays from mandatory balances	12	23	.....
4180 Budget authority, net (total) .....	.....	3	3
4190 Outlays, net (total)	12	23	.....

This fund is maintained to pay separation costs for Host Country Resident Personal Services Contractors of the Peace Corps in those countries in which such pay is legally authorized. The fund will be maintained by annual government contributions which are appropriated in the Peace Corps' operating account.

Trust Funds

PEACE CORPS MISCELLANEOUS TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011-9972-0-7-151	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	.....	.....
0198 Reconciliation adjustment	-1	.....	.....
0199 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 Miscellaneous Trust Funds, Peace Corps	1	2	2
2000 Total: Balances and receipts	1	2	2
Appropriations:			
Current law:			
2101 Peace Corps Miscellaneous Trust Fund	-1	-2	-2
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 011-9972-0-7-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0881 Peace Corps Miscellaneous Trust Fund (Reimbursable)	2	2	2
0900 Total new obligations, unexpired accounts (object class 25.2)	2	2	2

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	3
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1	2
1900	Budget authority (total)	1	2
1930	Total budgetary resources available	5	5
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3

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

Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	1	2
Outlays, gross:			
4100	Outlays from new mandatory authority		2
4101	Outlays from mandatory balances		4
4110	Outlays, gross (total)		6
4180	Budget authority, net (total)	1	2
4190	Outlays, net (total)		6

Miscellaneous contributions received by gift, devise, or bequest, that are used for the furtherance of the program, as authorized by 22 U.S.C. 2509(a)(4) (75 Stat. 612, as amended). Trust funds also include a fund to pay separation costs for Foreign Service National employees of the Peace Corps in those countries in which such pay is legally authorized. The fund, as authorized by Section 151 of Public Law 102-138, is maintained by annual Government contributions which are appropriated in the Peace Corps salaries and expenses account.

INTER-AMERICAN FOUNDATION

Federal Funds

INTER-AMERICAN FOUNDATION

Program and Financing (in millions of dollars)

Identification code 164-3100-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Development grants	1	
0003	Program Implementation Expenses	12	4
0005	Administrative Expenses	5	6
0799	Total direct obligations	18	10
0900	Total new obligations, unexpired accounts	18	10

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	14
1001	Discretionary unobligated balance brought fwd, Oct 1	10	5
1021	Recoveries of prior year unpaid obligations	2	2
1070	Unobligated balance (total)	14	16
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation		29
1130	Appropriations permanently reduced	-27	
1160	Appropriation, discretionary (total)	20	29
1900	Budget authority (total)	20	29
1930	Total budgetary resources available	34	45
Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2	-2
1941	Unexpired unobligated balance, end of year	14	33

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	48	30
3010	New obligations, unexpired accounts	18	10
3020	Outlays (gross)	-31	-37
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-2
3041	Recoveries of prior year unpaid obligations, expired	-3	-1
3050	Unpaid obligations, end of year	30	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	48	30
3200	Obligated balance, end of year	30	

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	20	29
Outlays, gross:			
4010	Outlays from new discretionary authority	11	10
4011	Outlays from discretionary balances	19	27
4020	Outlays, gross (total)	30	37
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances	1	
4180	Budget authority, net (total)	20	29
4190	Outlays, net (total)	31	37

Memorandum (non-add) entries:			
5010	Total investments, SOY: non-Fed securities: Market value	2	2
5011	Total investments, EOY: non-Fed securities: Market value	2	2

Consistent with Executive Order 14217, "Commencing the Reduction of the Federal Bureaucracy," the Budget proposes to eliminate funding for the Inter-American Foundation, as part of the Administration's plans to move the Nation toward fiscal responsibility. There is no funding requested for 2027 for the Inter-American Foundation.

Object Classification (in millions of dollars)

Identification code 164-3100-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent	5	4
12.1	Civilian personnel benefits	2	2
25.1	Advisory and assistance services	5	2
25.3	Other goods and services from Federal sources	2	2
32.0	Land and structures	2	
41.0	Grants, subsidies, and contributions	1	
44.0	Refunds	1	
99.0	Direct obligations	18	10
99.9	Total new obligations, unexpired accounts	18	10

Employment Summary

Identification code 164-3100-0-1-151	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	36	29

AFRICAN DEVELOPMENT FOUNDATION

Federal Funds

UNITED STATES AFRICAN DEVELOPMENT FOUNDATION

Program and Financing (in millions of dollars)

Identification code 166-0700-0-1-151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Administrative expenses	6	7
0002	Development grants	6	
0004	Other program costs	7	
0799	Total direct obligations	19	7
0900	Total new obligations, unexpired accounts	19	7

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	7

UNITED STATES AFRICAN DEVELOPMENT FOUNDATION—Continued
Program and Financing—Continued

Identification code 166-0700-0-1-151	2025 actual	2026 est.	2027 est.
1001 Discretionary unobligated balance brought fwd, Oct 1	4		
1021 Recoveries of prior year unpaid obligations	1	45	
1070 Unobligated balance (total)	5	52	57
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	45	12	
1130 Appropriations permanently reduced	-22		
1160 Appropriation, discretionary (total)	23	12	
1900 Budget authority (total)	23	12	
1930 Total budgetary resources available	28	64	57
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	7	57	57
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	55	50	5
3010 New obligations, unexpired accounts	19	7	
3020 Outlays (gross)	-20	-7	
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-45	
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	50	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	55	50	5
3200 Obligated balance, end of year	50	5	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	23	12	
Outlays, gross:			
4010 Outlays from new discretionary authority	12		
4011 Outlays from discretionary balances	8	7	
4020 Outlays, gross (total)	20	7	
4180 Budget authority, net (total)	23	12	
4190 Outlays, net (total)	20	7	

Consistent with Executive Order 14217, "Commencing the Reduction of the Federal Bureaucracy," the Budget proposes to eliminate funding for the African Development Foundation, as part of the Administration's plans to move the Nation toward fiscal responsibility. There is no funding requested for 2027 for the African Development Foundation.

Object Classification (in millions of dollars)

Identification code 166-0700-0-1-151	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3	2	
11.3 Other than full-time permanent	1		
11.9 Total personnel compensation	4	2	
12.1 Civilian personnel benefits	1		
25.2 Other services from non-Federal sources	3	5	
25.3 Other goods and services from Federal sources	2		
32.0 Land and structures	1		
41.0 Development grants	6		
99.0 Direct obligations	17	7	
99.5 Adjustment for rounding	2		
99.9 Total new obligations, unexpired accounts	19	7	

Employment Summary

Identification code 166-0700-0-1-151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	30	22	

Trust Funds

GIFTS AND DONATIONS, AFRICAN DEVELOPMENT FOUNDATION

Program and Financing (in millions of dollars)

Identification code 166-8239-0-7-151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	5	11
1021 Recoveries of prior year unpaid obligations		6	
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	5	11	11
1930 Total budgetary resources available	5	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	11	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	6	
3020 Outlays (gross)	-1		
3040 Recoveries of prior year unpaid obligations, unexpired		-6	
3050 Unpaid obligations, end of year	6		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	6	
3200 Obligated balance, end of year	6		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1		
Offsets against gross budget authority and outlays:			
4123 Offsetting collections (collected) from:			
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)			
4170 Outlays, net (mandatory)			
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

UNITED STATES FOUNDATION FOR NATURAL SECURITY AND COUNTERTERRORISM

Federal Funds

UNITED STATES FOUNDATION FOR NATURAL SECURITY AND COUNTERTERRORISM

Program and Financing (in millions of dollars)

Identification code 128-0850-0-1-151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			100
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		100	
1930 Total budgetary resources available		100	100
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		100	100
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		100	
4180 Budget authority, net (total)		100	
4190 Outlays, net (total)			

There is no funding requested for the United States Foundation for Natural Security and Counterterrorism in 2027.

INTERNATIONAL MONETARY PROGRAMS

Federal Funds

UNITED STATES QUOTA, INTERNATIONAL MONETARY FUND

For an increase in the United States quota in the International Monetary Fund, the dollar equivalent of 41,497,100,000 Special Drawing Rights, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 020-0003-0-1-155	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5112 IMF quota reserve tranche	30,513	22,955	22,955
5113 IMF quota letter of credit	81,942	90,033	90,033

The International Monetary Fund (IMF) is a shareholder institution with quotas as its primary source of resources for lending to members and for determining voting shares. The United States wields influence at the IMF and has a veto over major IMF decisions.

In December 2023, the IMF Board of Governors concluded the 16th General Review of Quotas to determine what changes to IMF resources and shareholding, if any, are necessary for the IMF to continue to effectively fulfill its role. IMF members approved a 50 percent increase in quota resources, to be allocated to all members in proportion to their quotas (i.e., an "equiproportional" quota increase), that would be fully offset by a reduction in the New Arrangements to Borrow (NAB) and the complete elimination of the Bilateral Borrowing Agreements (BBAs), all of which will keep the IMF's overall lending capacity constant. This outcome allocates the increase in quotas by keeping all member quota and voting shares constant, which fully protects the U.S. voting share and veto, while removing the BBAs, to which the United States does not contribute and has limited influence. The increase in the U.S. quota share is SDR 41 billion (about \$55 billion).

The use of U.S. quota resources at the IMF constitutes an exchange of monetary assets and does not result in budget outlays. When the United States transfers dollars or other reserve assets to the IMF under the U.S. quota subscription, the United States receives an equal, offsetting, and interest-bearing claim on the IMF, which is reflected as an increase in U.S. international monetary reserves. The U.S. reserve position in the IMF is readily available to meet a U.S. balance-of-payments financing need.

LOANS TO INTERNATIONAL MONETARY FUND

Program and Financing (in millions of dollars)

Identification code 020-0074-0-1-155	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5115 New Arrangements to Borrow (exchange rate)	824		
5116 New Arrangements to Borrow	77,330	74,171	74,171

The IMF backstops its quota resources through the New Arrangements to Borrow (NAB), which is a standing arrangement among certain IMF members to supplement the IMF's quota resources when needed to forestall or cope with an impairment of the international monetary system or to deal with an exceptional situation that poses a threat to the stability of the system. The NAB became effective in 1998 and can be activated when quota resources fall below a certain threshold.

A total of 40 countries and institutions participate in the NAB for a total of SDR 361 billion (about \$515 billion), of which the current U.S. share is approximately SDR 56 billion (about \$80 billion). The reduction in the U.S. NAB share is SDR 9 billion (about \$12 billion) and would hold our

NAB share roughly constant at 15.5 percent. Activation of the NAB requires the approval of 85 percent of the NAB members based on shares, giving the United States a veto over its activation.

Similar to quota, NAB resources made available by the United States constitute an exchange of monetary assets and do not result in any budgetary outlays because such transactions result in an equivalent increase in U.S. international reserve assets in the form of an equal, offsetting, interest-bearing claim on the IMF. The U.S. reserve position in the IMF is readily available to meet a U.S. balance-of-payments financing need. (See the *Analytical Perspectives* for additional information.)

CONTRIBUTIONS TO THE INTERNATIONAL MONETARY FUND FACILITIES AND TRUST FUNDS

Program and Financing (in millions of dollars)

Identification code 020-1699-0-1-155	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0703 Subsidy for modifications of direct loans	13		
0705 Reestimates of direct loan subsidy		1	
0791 Direct program activities, subtotal	13	1	
0799 Total direct obligations	13	1	
0801 Pacific Financial Tech Assist Ctr	1		
0900 Total new obligations, unexpired accounts	14	1	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation		1	
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1701 Change in uncollected payments, Federal sources	-1		
1900 Budget authority (total)		1	
1930 Total budgetary resources available	14	1	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	39	37	25
3010 New obligations, unexpired accounts	14	1	
3020 Outlays (gross)	-16	-13	-16
3050 Unpaid obligations, end of year	37	25	9
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070 Change in uncollected pymts, Fed sources, unexpired	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	38	37	25
3200 Obligated balance, end of year	37	25	9

Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	16	12	16
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	15	12	16
Mandatory:			
4090 Budget authority, gross		1	
Outlays, gross:			
4100 Outlays from new mandatory authority		1	
4180 Budget authority, net (total)		1	
4190 Outlays, net (total)	15	13	16

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

Identification code 020-1699-0-1-155	2025 actual	2026 est.	2027 est.
Direct loan subsidy outlays:			
134001 Loans to Poverty Reduction and Growth Trust	1		3

CONTRIBUTIONS TO THE INTERNATIONAL MONETARY FUND FACILITIES AND TRUST FUNDS—Continued

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 020-1699-0-1-155	2025 actual	2026 est.	2027 est.
134003 PRGT Investment Trust Loan	12	11	13
134999 Total subsidy outlays	13	11	16
Direct loan reestimates:			
135001 Loans to Poverty Reduction and Growth Trust		1	
135003 PRGT Investment Trust Loan		-41	
135999 Total direct loan reestimates		-40	

Contributions to IMF Facilities and Trust Funds

The International Monetary Fund (IMF) maintains several facilities, some in the form of trust funds, to provide assistance to the world's poorest and most vulnerable countries. The Poverty Reduction and Growth Trust (PRGT) is the IMF's concessional financing facility, and it provides subsidized loans to support the 70 eligible low-income countries (LICs). IMF programs through the PRGT generally support policy reforms to help address longstanding economic, governance, and debt issues that are resulting in balance of payments problems.

Object Classification (in millions of dollars)

Identification code 020-1699-0-1-155	2025 actual	2026 est.	2027 est.
41.0 Direct obligations: Grants, subsidies, and contributions	13	1	
99.0 Reimbursable obligations	1		
99.9 Total new obligations, unexpired accounts	14	1	

CONTRIBUTIONS TO IMF FACILITIES AND TRUST FUNDS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 020-4617-0- -155	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	215	258	440
0742 Downward reestimates paid to receipt accounts		39	
0743 Interest on downward reestimates		2	
0900 Total new obligations, unexpired accounts	215	299	440
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		8	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	66	47	21
Spending authority from offsetting collections, mandatory:			
1800 Collected	163	257	435
1801 Change in uncollected payments, Federal sources	-2	-12	-16
1825 Spending authority from offsetting collections applied to repay debt	-4	-1	
1850 Spending auth from offsetting collections, mand (total)	157	244	419
1900 Budget authority (total)	223	291	440
1930 Total budgetary resources available	223	299	440
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21,000	16,159	13,146
3010 New obligations, unexpired accounts	215	299	440
3020 Outlays (gross)	-5,056	-3,312	-5,781
3050 Unpaid obligations, end of year	16,159	13,146	7,805
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-39	-37	-25
3070 Change in uncollected pymts, Fed sources, unexpired	2	12	16
3090 Uncollected pymts, Fed sources, end of year	-37	-25	-9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	20,961	16,122	13,121

3200 Obligated balance, end of year	16,122	13,121	7,796
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	223	291	440
Financing disbursements:			
4110 Outlays, gross (total)	5,056	3,312	5,781
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-14	-12	-16
4122 Interest on uninvested funds	-65	-7	-13
4123 Non-Federal sources	-84	-238	-406
4130 Offsets against gross budget authority and outlays (total)	-163	-257	-435
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	2	12	16
4160 Budget authority, net (mandatory)	62	46	21
4170 Outlays, net (mandatory)	4,893	3,055	5,346
4180 Budget authority, net (total)	62	46	21
4190 Outlays, net (total)	4,893	3,055	5,346

Status of Direct Loans (in millions of dollars)

Identification code 020-4617-0- -155	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year		4,841	8,141
1231 Disbursements: Direct loan disbursements	4,841	3,300	5,765
1290 Outstanding, end of year	4,841	8,141	13,906

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans and other investments obligated by the Secretary of the Treasury to the International Monetary Fund's (IMF) various facilities and trust funds, including modifications of those direct loans. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 020-4617-0- -155	2024 actual	2025 actual
ASSETS:		
1401 Net value of assets related to post-1991 direct loans receivable:		4,841
Direct loans receivable, gross		4,841
1999 Total assets		4,841

MILITARY SALES PROGRAM

Federal Funds

SPECIAL DEFENSE ACQUISITION FUND

Program and Financing (in millions of dollars)

Identification code 011-4116-0-3-155	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Special Defense Acquisition Fund (Reimbursable)	160	175	185
0900 Total new obligations, unexpired accounts (object class 25.3)	160	175	185
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	127	105	105
1001 Discretionary unobligated balance brought fwd, Oct 1	127		
1012 Unobligated balance transfers between expired and unexpired accounts	12		
1033 Recoveries of prior year paid obligations	51		
1070 Unobligated balance (total)	190	105	105
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	81	175	185
1900 Budget authority (total)	81	175	185
1930 Total budgetary resources available	271	280	290
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	105	105	105

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	308	303	173
3010	New obligations, unexpired accounts	160	175	185
3011	Obligations ("upward adjustments"), expired accounts	4		
3020	Outlays (gross)	-164	-305	-264
3041	Recoveries of prior year unpaid obligations, expired	-5		
3050	Unpaid obligations, end of year	303	173	94
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	308	303	173
3200	Obligated balance, end of year	303	173	94
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	81	175	185
Outlays, gross:				
4010	Outlays from new discretionary authority		131	139
4011	Outlays from discretionary balances	164	174	125
4020	Outlays, gross (total)	164	305	264
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-81	-175	-185
4033	Non-Federal sources	-51		
4040	Offsets against gross budget authority and outlays (total)	-132	-175	-185
Additional offsets against gross budget authority only:				
4053	Recoveries of prior year paid obligations, unexpired accounts	51		
4060	Additional offsets against budget authority only (total)	51		
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	32	130	79
4180	Budget authority, net (total)			
4190	Outlays, net (total)	32	130	79

The Special Defense Acquisition Fund (SDAF) helps expedite the procurement of defense articles for provision to foreign nations. The 2027 request reflects \$900 million in new SDAF obligation authority, to be funded by a combination of offsetting collections and previous SDAF procurements, referred to as SDAF reimbursements. In 2027, offsetting collections will be derived from sales of stock through the Foreign Military Sales system, as well as other receipts consistent with section 51(b) of the Arms Export Control Act. The 2027 request will support advance purchases of high-demand equipment that has long procurement lead times, which is often the main limiting factor in the U.S. Government's ability to provide partners with critical equipment to make them operationally effective in a timely manner. Improving the mechanism for supporting U.S. partners is a high priority for both the Departments of State and War.

Trust Funds

FOREIGN MILITARY SALES TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011-8242-0-7-155	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year	102	79	434
Receipts:				
Current law:				
1130	Deposits, Advances, Foreign Military Sales Trust Fund	64,039	63,814	65,655
2000	Total: Balances and receipts	64,141	63,893	66,089
Appropriations:				
Current law:				
2101	Foreign Military Sales Trust Fund	-64,039	-63,814	-65,655
2103	Foreign Military Sales Trust Fund	-32	-9	-9
2132	Foreign Military Sales Trust Fund	9	9	9
2135	Foreign Military Sales Trust Fund		355	355
2199	Total current law appropriations	-64,062	-63,459	-65,300
2999	Total appropriations	-64,062	-63,459	-65,300
5099	Balance, end of year	79	434	789

Program and Financing (in millions of dollars)

Identification code 011-8242-0-7-155	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0003	Aircraft	27,137	16,580	25,545
0004	Missiles	18,959	24,584	6,996
0005	Communication Equipment	9,736	1,163	662
0006	Maintenance and Support Equipment	14,004	17,249	22,428
0007	Special Activities/R&D	10,663	9,649	29,456
0008	Tactical/Support/Combat Vehicles	1,227	1,621	3,363
0009	Ammunition	7,124	6,703	2,494
0010	Supplies & Supply Operations	2,484	1,663	2,188
0011	Construction	1,622	1,154	2,041
0012	Weapons	3,534	14,492	9,073
0013	Training	3,268	544	656
0014	Ships	516	257	110
0015	Administration	1,541	1,590	1,808
0900	Total new obligations, unexpired accounts	101,815	97,249	106,820
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	285,233	287,415	287,415
1021	Recoveries of prior year unpaid obligations	3,667		
1033	Recoveries of prior year paid obligations	13		
1070	Unobligated balance (total)	288,913	287,415	287,415
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	64,039	63,814	65,655
1203	Appropriation (previously unavailable)(special or trust) ...	32	9	9
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-9	-9	-9
1235	Appropriations precluded from obligation (special or trust)		-355	-355
1238	Appropriations applied to liquidate contract authority	-62,389	-61,869	-63,492
1260	Appropriations, mandatory (total)	1,673	1,590	1,808
Contract authority, mandatory:				
1600	Contract authority	98,644	95,659	105,010
1900	Budget authority (total)	100,317	97,249	106,818
1930	Total budgetary resources available	389,230	384,664	394,233
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	287,415	287,415	287,413
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	69,631	116,940	157,829
3010	New obligations, unexpired accounts	101,815	97,249	106,820
3020	Outlays (gross)	-50,839	-56,360	-75,769
3040	Recoveries of prior year unpaid obligations, unexpired	-3,667		
3050	Unpaid obligations, end of year	116,940	157,829	188,880
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	69,631	116,940	157,829
3200	Obligated balance, end of year	116,940	157,829	188,880
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	100,317	97,249	106,818
Outlays, gross:				
4100	Outlays from new mandatory authority	1,493	21,109	22,971
4101	Outlays from mandatory balances	49,346	35,251	52,798
4110	Outlays, gross (total)	50,839	56,360	75,769
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-13		
4143	Additional offsets against gross budget authority only:			
	Recoveries of prior year paid obligations, unexpired accounts	13		
4160	Budget authority, net (mandatory)	100,317	97,249	106,818
4170	Outlays, net (mandatory)	50,826	56,360	75,769
4180	Budget authority, net (total)	100,317	97,249	106,818
4190	Outlays, net (total)	50,826	56,360	75,769
Memorandum (non-add) entries:				
5050	Unfunded contract authority, SOY	300,354	345,851	379,641
5052	Unfunded contract authority, EOY	345,851	379,641	421,159

The Foreign Military Sales Trust Fund facilitates government-to-government sales of defense articles, defense services, and design and construction services. Estimates of sales used in this budget are in millions of dollars:

FOREIGN MILITARY SALES TRUST FUND—Continued

ESTIMATES OF NEW SALES

Estimates of new orders (sales)	2025 actual	2026 est.	2027 est.
	\$98,644	\$95,659	\$105,010

Object Classification (in millions of dollars)

Identification code 011–8242–0–7–155	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	796	858	898
25.2 Other services from non-Federal sources	101,019	96,391	105,922
99.9 Total new obligations, unexpired accounts	101,815	97,249	106,820

Employment Summary

Identification code 011–8242–0–7–155	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5,226	5,183	5,356

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
011–272430 Foreign Military Financing, Downward Reestimates of Subsidies	39	43	.....
020–268130 Treasury International Assistance Program Guaranteed Loans, Downward Reestimates of Subsidies		7	.....
020–268230 Contributions to IMF Facilities and Trust Funds, Downward Reestimates of Subsidies		41	.....
020–269830 Clean Technology Fund Loans, Downward Reestimates	7	.....	.....
072–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	2	1	1
072–267630 Downward Reestimates, MENA Loan Guarantee Program	24	153	.....
072–272530 Loan Guarantees to Israel, Downward Reestimates of Subsidies	301	180	.....
072–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	19	.....	.....
077–268730 Urban and Environmental Credit Program, Downward Reestimates of Subsidies	3	5	.....
077–268830 Insurance of Debt, Downward Reestimates		41	.....
077–268930 United States International Development Finance Corporation Loans, Downward Reestimates of Subsidy	856	688	.....
General Fund Offsetting receipts from the public	1,251	1,159	1
Intragovernmental payments:			
072–320000 Receivables from Cancelled Accounts	-4	.....	.....
072–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	1	.....	.....
General Fund Intragovernmental payments	-3	.....	.....

GENERAL PROVISIONS

ALLOWANCES AND DIFFERENTIALS

SEC. 7001. Funds appropriated under title I of this Act shall be available, except as otherwise provided, for allowances and differentials as authorized by subchapter 59 of title 5, United States Code; for services as authorized by section 3109 of such title and for hire of passenger transportation pursuant to section 1343(b) of title 31, United States Code.

CONSULTING SERVICES

SEC. 7002. The expenditure of any appropriation under title I of this Act for any consulting service through procurement contract, pursuant to section 3109 of title 5, United States Code, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

DIPLOMATIC FACILITIES

SEC. 7003. (a) CAPITAL SECURITY COST SHARING EXCEPTION.—Notwithstanding paragraph (2) of section 604(e) of the Secure Embassy Construction and Counterterrorism Act of 1999 (title VI of division A of H.R. 3427, as enacted into law by section

1000(a)(7) of Public Law 106–113 and contained in appendix G of that Act), as amended by section 111 of the Department of State Authorities Act, Fiscal Year 2017 (Public Law 114–323), a project to construct a facility of the United States may include office space or other accommodations for members of the United States Marine Corps.

(b) INTERIM AND TEMPORARY FACILITIES ABROAD.—Funds appropriated by this Act under the heading "Embassy Security, Construction, and Maintenance" may be made available to address security vulnerabilities at interim and temporary United States diplomatic facilities abroad, including physical security upgrades and local guard staffing.

(c) SOFT TARGETS.—Funds appropriated by this Act under the heading "Embassy Security, Construction, and Maintenance" may be made available for security upgrades to soft targets, including schools, recreational facilities, residences, and places of worship used by United States diplomatic personnel and their dependents.

(d) FACILITIES.—None of the funds made available by this Act may be used to move the United States embassy in Israel to a location other than Jerusalem.

(e) Funds appropriated by this Act under the heading "Embassy Security, Construction, and Maintenance" may be made available for overseas public outreach purposes in support of construction projects.

PERSONNEL ACTIONS

SEC. 7004. Any costs incurred by a department or agency funded under title I of this Act resulting from personnel actions taken in response to funding reductions included in this Act shall be absorbed within the total budgetary resources available under title I to such department or agency: Provided, That the authority to transfer funds between appropriations accounts as may be necessary to carry out this section is provided in addition to authorities included elsewhere in this Act.

PROHIBITION ON PUBLICITY OR PROPAGANDA

SEC. 7005. No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes within the United States not authorized before enactment of this Act by Congress: Provided, That up to \$25,000 may be made available to carry out the provisions of section 316 of the International Security and Development Cooperation Act of 1980 (Public Law 96–533; 22 U.S.C. 2151a note).

COUPS D'ETAT

SEC. 7006. (a) PROHIBITION.—None of the funds appropriated or otherwise made available pursuant to titles III through VI of this Act shall be obligated or expended to finance directly any assistance to the government of any country whose duly elected head of government is deposed by military coup d'etat or decree or, after the date of enactment of this Act, a coup d'etat or decree in which the military plays a decisive role: Provided, That assistance may be resumed to such government if the Secretary of State certifies and reports to the appropriate congressional committees that subsequent to the termination of assistance a democratically elected government has taken office.

(b) WAIVER.—The Secretary of State, following consultation with the heads of relevant Federal agencies, may waive the restriction in this section if the Secretary certifies and reports to the Committees on Appropriations that such waiver is in the national interest of the United States.

TRANSFER OF FUNDS AUTHORITY

SEC. 7007. (a) DEPARTMENT OF STATE.—

(1) DEPARTMENT OF STATE.—

(A) IN GENERAL.—Not to exceed the greater of 5 percent or \$2,000,000 of any appropriation made available for the current fiscal year for the Department of State under title I of this Act may be transferred between, and merged with, such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by any such transfers.

(B) EMBASSY SECURITY.—Funds appropriated under the headings "Diplomatic Programs", including for Worldwide Security Protection, "Embassy Security, Construction, and Maintenance", and "Emergencies in the Diplomatic and Consular Service" in this Act may be transferred to, and merged with, funds appropriated under such headings if the Secretary of State determines and reports to the Committees on Appropriations that to do so is necessary to implement the recommendations of the Benghazi Accountability Review Board, for emergency evacuations, or to prevent or respond to security situations and requirements, subject to the regular notification procedures of, such Committees.

(C) EMERGENCIES IN THE DIPLOMATIC AND CONSULAR SERVICE.—Of the amount made available under the heading "Diplomatic Programs" for Worldwide Security Protection, not to exceed \$50,000,000 may be transferred to, and merged with, funds made available by this Act under the heading "Emergencies in the Diplomatic and Consular Service", to be available only for emergency evacuations and rewards, as authorized.

(D) CLARIFICATION.—The transfer authorities provided by subparagraphs (B) and (C) are in addition to any transfer authority otherwise available in this Act and under any other provision of law.

(b) UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION.—

(1) TRANSFERS.—Amounts transferred pursuant to section 1434(j) of the BUILD Act of 2018 (division F of Public Law 115–254) may only be transferred from funds made available under title III of this Act: Provided, That the Secretary of State and the Chief Executive Officer of the United States International Development Finance Corporation, as appropriate, shall ensure that the programs funded by such transfers are coordinated with, and complement, foreign assistance programs implemented by the Department of State.

(2) TRANSFER OF FUNDS FROM MILLENNIUM CHALLENGE CORPORATION.—Funds appropriated under the heading "Millennium Challenge Corporation" in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs may be transferred to accounts under the heading "United States International Development Finance Corporation" and, when so transferred, may be used for the costs of activities described in subsections (b) and (c) of section 1421 of the BUILD Act of 2018: Provided, That such funds shall be subject to the limitations provided in the second, third, and fifth provisos under the heading "United States International Development Finance Corporation—Program Account" in this Act: Provided further, That such funds shall not be available for administrative expenses of the United States International Development Finance Corporation: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law: Provided further, That within 60 days of the termination in whole or in part of the Compact from which funds were transferred under this authority to the United States International Development Finance Corporation, any unobligated balances shall be transferred back to the Millennium Challenge Corporation, subject to the regular notification procedures of the Committees on Appropriations.

PROHIBITION AND LIMITATION ON CERTAIN EXPENSES

SEC. 7008. (a) FIRST-CLASS TRAVEL.—None of the funds made available by this Act may be used for first-class travel by employees of United States Government departments and agencies funded by this Act in contravention of section 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

(b) COMPUTER NETWORKS.—None of the funds made available by this Act for the operating expenses of any United States Government department or agency may be used to establish or maintain a computer network for use by such department or agency unless such network has filters designed to block access to sexually explicit websites: Provided, That nothing in this subsection shall limit the use of funds necessary for any Federal, State, Tribal, or local law enforcement agency, or any other entity carrying out the following activities: criminal investigations, prosecutions, and adjudications; administrative discipline; and the monitoring of such websites undertaken as part of official business.

(c) LIMITATIONS ON ENTERTAINMENT EXPENSES.—None of the funds appropriated or otherwise made available by this Act under the headings "International Military Education and Training" or "Foreign Military Financing Program" for Informational Program activities or under the heading "Global Health Programs" may be obligated or expended to pay for—

(1) alcoholic beverages; or

(2) entertainment expenses for activities that are substantially of a recreational character, including entrance fees at sporting events, theatrical and musical productions, and amusement parks.

AVAILABILITY OF FUNDS

SEC. 7009. No part of any appropriation contained in this Act shall remain available for obligation after the expiration of the current fiscal year unless expressly so provided by this Act: Provided, That funds appropriated for the purposes of chapters 1 and 8 of part I, section 661, chapters 4, 5, 6, 8, and 9 of part II of the Foreign Assistance Act of 1961, section 23 of the Arms Export Control Act (22 U.S.C. 2763), and funds made available for "United States International Development Finance Corporation" and under the heading "America First Opportunity Fund" shall remain available for an additional 4 years from the date on which the availability of such funds would otherwise have expired, if such funds are initially obligated before the expiration of their respective periods of availability contained in this Act: Provided further, That notwithstanding any other provision of this Act, any funds made available for the purposes of chapter 1 of part I and chapter 4 of part II of the Foreign Assistance Act of 1961 which are allocated or obligated for cash disbursements in order to address balance of payments or economic policy reform objectives, shall remain available for an additional 4 years from the date on which the availability of such funds would otherwise have expired, if such funds are initially allocated or obligated before the expiration of their respective periods of availability contained in this Act.

RESERVATIONS OF FUNDS

SEC. 7010. (a) REPROGRAMMING.—Funds appropriated under titles III through VI of this Act which are specifically designated may be reprogrammed for other programs within the same account notwithstanding the designation if compliance

with the designation is made impossible by operation of any provision of this or any other Act: Provided, That assistance that is reprogrammed pursuant to this subsection shall be made available under the same terms and conditions as originally provided.

(b) EXTENSION OF AVAILABILITY.—In addition to the authority contained in subsection (a), the original period of availability of funds appropriated by this Act and administered by the Department of State that are specifically designated for particular programs or activities by this or any other Act may be extended for an additional fiscal year if the Secretary of State determines that the termination of assistance to a country or a significant change in circumstances makes it unlikely that such designated funds can be obligated during the original period of availability: Provided, That such designated funds that continue to be available for an additional fiscal year shall be obligated only for the purpose of such designation.

(c) OTHER ACTS.—Ceilings and specifically designated funding levels contained in this Act shall not be applicable to funds or authorities appropriated or otherwise made available by any subsequent Act unless such Act specifically so directs: Provided, That specifically designated funding levels or minimum funding requirements contained in any other Act shall not be applicable to funds appropriated by this Act: Provided further, That funds made available under titles III through VI of this Act may be made available notwithstanding the requirements of section 634(A) of the Foreign Assistance Act or any similar provision of this or any other Act: Provided further, That the requirements of section 634(A) of the Foreign Assistance Act or any similar provision of this Act or any other Act, including any prior Act requiring notification in accordance with the regular notification procedures of the Committees on Appropriations, may be waived if failure to do so would pose a substantial risk to human health or welfare.

DOCUMENT REQUESTS

SEC. 7011. None of the funds appropriated or made available pursuant to titles III through VI of this Act shall be available to a nongovernmental organization, including any contractor, which fails to provide upon timely request any document, file, or record necessary to the auditing requirements of the Department of State.

PROHIBITION ON FUNDING FOR ABORTIONS AND INVOLUNTARY STERILIZATION

SEC. 7012. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be used to pay for the performance of abortions as a method of family planning or to motivate or coerce any person to practice abortions. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be used to pay for the performance of involuntary sterilization as a method of family planning or to coerce or provide any financial incentive to any person to undergo sterilizations. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be used to pay for any biomedical research which relates in whole or in part, to methods of, or the performance of, abortions or involuntary sterilization as a means of family planning. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be obligated or expended for any country or organization if the President certifies that the use of these funds by any such country or organization would violate any of the above provisions related to abortions and involuntary sterilizations.

PROHIBITION ON ASSISTANCE TO GOVERNMENTS SUPPORTING INTERNATIONAL TERRORISM

SEC. 7013. (a) LETHAL MILITARY EQUIPMENT EXPORTS.—

(1) PROHIBITION.—None of the funds appropriated or otherwise made available under titles III through VI of this Act may be made available to any foreign government which provides lethal military equipment to a country the government of which the Secretary of State has determined supports international terrorism for purposes of section 1754(c) of the Export Reform Control Act of 2018 (50 U.S.C. 4813(c)): Provided, That the prohibition under this section with respect to a foreign government shall terminate 12 months after that government ceases to provide such military equipment: Provided further, That this section applies with respect to lethal military equipment provided under a contract entered into after October 1, 1997.

(2) DETERMINATION.—Assistance restricted by paragraph (1) or any other similar provision of law, may be furnished if the President determines that to do so is important to the national interest of the United States.

(b) BILATERAL ASSISTANCE.—

(1) LIMITATIONS.—Funds appropriated for bilateral assistance in titles III through VI of this Act and funds appropriated under any such title in prior Acts making appropriations for the Department of State, foreign operations, and related programs, shall not be made available to any foreign government which the President determines—

(A) grants sanctuary from prosecution to any individual or group which has committed an act of international terrorism;

(B) otherwise supports international terrorism; or

(C) is controlled by an organization designated as a terrorist organization under section 219 of the Immigration and Nationality Act (8 U.S.C. 1189).

(2) **WAIVER.**—The President may waive the application of paragraph (1) to a government if the President determines that national security or humanitarian reasons justify such waiver: Provided, That the President shall publish each such waiver in the Federal Register and, at least 15 days before the waiver takes effect.

AUTHORIZATION REQUIREMENTS

SEC. 7014. Funds appropriated by this Act, except funds appropriated under the heading "Trade and Development Agency", may be obligated and expended notwithstanding section 10 of Public Law 91–672 (22 U.S.C. 2412), section 15 of the State Department Basic Authorities Act of 1956 (22 U.S.C. 2680), section 313 of the Foreign Relations Authorization Act, Fiscal Years 1994 and 1995 (22 U.S.C. 6212), and section 504(a)(1) of the National Security Act of 1947 (50 U.S.C. 3094(a)(1)).

AUTHORITIES FOR THE PEACE CORPS

SEC. 7015. Unless expressly provided to the contrary, provisions of this or any other Act, including provisions contained in prior Acts authorizing or making appropriations for the Department of State, foreign operations, and related programs, shall not be construed to prohibit activities authorized by or conducted under the Peace Corps Act.

COMMERCE, TRADE AND SURPLUS COMMODITIES

SEC. 7016. (a) **EXPORTS.**—None of the funds appropriated by this or any other Act to carry out chapter 1 of part I of the Foreign Assistance Act of 1961 shall be available for any testing or breeding feasibility study, variety improvement or introduction, consultancy, publication, conference, or training in connection with the growth or production in a foreign country of an agricultural commodity for export which would compete with a similar commodity grown or produced in the United States: Provided, That this subsection shall not prohibit—

- (1) activities designed to increase food security in developing countries where such activities will not have a significant impact on the export of agricultural commodities of the United States;
- (2) research activities intended primarily to benefit United States producers;
- (3) activities in a country that is eligible for assistance from the International Development Association, is not eligible for assistance from the International Bank for Reconstruction and Development, and does not export on a consistent basis the agricultural commodity with respect to which assistance is furnished; or
- (4) activities in a country the President determines is recovering from widespread conflict, a humanitarian crisis, or a complex emergency.

GOVERNMENT TO GOVERNMENT ASSISTANCE

SEC. 7017. Funds made available to the government of a foreign country, under chapter 1 or 10 of part I or chapter 4 of part II of the Foreign Assistance Act of 1961, as cash transfer assistance or as nonproject sector assistance may be obligated and expended notwithstanding provisions of law which are inconsistent with the nature of this assistance.

ELIGIBILITY FOR ASSISTANCE

SEC. 7018. **ASSISTANCE THROUGH NONGOVERNMENTAL ORGANIZATIONS.**—Restrictions contained in this or any other Act with respect to assistance for a country shall not be construed to restrict assistance in support of programs of nongovernmental organizations from funds appropriated by this Act to carry out the provisions of chapters I, 10, 11, and 12 of part I and chapter 4 of part II of the Foreign Assistance Act of 1961 and from funds appropriated under the heading "America First Opportunity Fund": Provided, That nothing in this subsection shall be construed to alter any existing statutory prohibitions against abortion or involuntary sterilizations contained in this or any other Act.

DIGITAL CONNECTIVITY AND CYBERSECURITY PARTNERSHIP PROGRAM

SEC. 7019. The authority of section 592(f) of The Foreign Assistance Act of 1961 may apply to amounts made available for such Fund under the heading "America First Opportunity Fund" and such funds may be made available for the Digital Connectivity and Cybersecurity Partnership program consistent with section 6306 of the Department of State Authorization Act of 2023 (division F of Public Law 118–31).

LOAN GUARANTEES

SEC. 7020. Funds appropriated under the heading "America First Opportunity Fund" by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs, including funds made available pursuant to this section, may be made available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of sovereign loan guarantees which are authorized to be provided and which shall be administered by the Department of State unless otherwise provided for by this Act or any other provision of law: Provided, That amounts made available under this subsection for the costs of such guarantees shall not be considered assistance for the purposes of provisions of law limiting assistance to a country: Provided further, That the Department of State shall be responsible for administering loan guarantees made under this heading, under this Act or prior Acts.

CHIPS FOR AMERICA INTERNATIONAL TECHNOLOGY SECURITY AND INNOVATION FUND

SEC. 7021. Amounts transferred to the Export-Import Bank and the United States International Development Finance Corporation pursuant to the transfer authority in section 102(c)(1) of the CHIPS Act of 2022 (division A of Public Law 117–167) may be made available for the costs of direct loans and loan guarantees, including the cost of modifying such loans, as defined in section 502 of the Congressional Budget Act of 1974.

FINANCIAL WEBSITE

SEC. 7022. Funds appropriated by this Act may be made available to support the provision of additional information on United States Government foreign assistance on the "ForeignAssistance.gov" website: Provided, That all Federal agencies funded under this Act shall provide such information on foreign assistance, upon request and in a timely manner, to the Department of State.

INTERNATIONAL RELIGIOUS FREEDOM

SEC. 7023. (a) **INTERNATIONAL RELIGIOUS FREEDOM OFFICE.**—Funds appropriated by this Act under the heading "Diplomatic Programs" may be made available for the Office of International Religious Freedom, Department of State.

(b) **AUTHORITY.**—Funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs may be made available notwithstanding any other provision of law for assistance for ethnic and religious minorities.

SPECIAL PROVISIONS

SEC. 7024. (a) DIRECTIVES AND AUTHORITIES.—

(1) **GENOCIDE VICTIMS MEMORIAL SITES.**—Funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs under the heading "America First Opportunity Fund" may be made available as contributions to establish and maintain memorial sites of genocide.

(2) **ADDITIONAL AUTHORITY.**—Of the amounts made available by this Act under the heading "Diplomatic Programs", up to \$500,000 may be made available for grants pursuant to section 504 of the Foreign Relations Authorization Act, Fiscal Year 1979 (22 U.S.C. 2656d).

(3) **PAYMENTS.**—Funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs under the heading "Diplomatic Programs", except for funds designated by Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985, are available to provide payments pursuant to section 901(i)(2) of title IX of division J of the Further Consolidated Appropriations Act, 2020 (22 U.S.C. 2680b(i)(2)): Provided, That funds made available pursuant to this paragraph shall be subject to prior consultation with the Committees on Appropriations.

(b) **PARTNER VETTING.**—The Secretary of State may provide a direct vetting option for prime awardees in any partner vetting program initiated or significantly modified after the date of enactment of this Act: Provided, That the Secretary may restrict the award of, terminate, or cancel contracts, grants, or cooperative agreements or require an awardee to restrict the award of, terminate, or cancel a sub-award based on information in connection with a partner vetting program.

(c) **CONTINGENCIES.**—During fiscal year 2027, the President may use up to \$200,000,000 under the authority of section 451 of the Foreign Assistance Act of 1961, notwithstanding any other provision of law.

(d) **INTERNATIONAL CHILD ABDUCTIONS.**—The Secretary of State may withhold funds appropriated under title III of this Act for assistance for the central government of any country that is not taking appropriate steps to comply with the Convention on the Civil Aspects of International Child Abductions, done at the Hague on October 25, 1980.

(e) **TRANSFER OF FUNDS FOR EXTRAORDINARY PROTECTION.**—The Secretary of State may transfer to, and merge with, funds under the heading "Protection of Foreign Missions and Officials" unobligated balances of expired funds appropriated under the heading "Diplomatic Programs" for fiscal year 2027, at no 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: Provided, That not more than \$50,000,000 may be transferred.

(f) REPORTS REPEALED.—

(1) The following provisions of law are hereby repealed: section 111(a) of Public Law 111–195; section 4 of Public Law 107–243; sections 51(a)(2) and 404(e) of Public Law 84–885; section 1012(c) of Public Law 103–337; sections 549, 620(c), 655, and 656 of Public Law 87–195; section 8 of Public Law 107–245; section 12(a-b) of Public Law 108–19; section 570(d) of Public Law 104–208; section 5103(f) of Public Law 111–13; section 4 of Public Law 79–264 (22 U.S.C. 287b(a)); section 118(f) of the Foreign Assistance Act of 1961 (22

U.S.C. 2151p1(f)); section 6502(b) of Public Law 117–81; section 312 of Public Law 114–323; section 405(a)(3) of Public Law 107–228; Section 12 of Public Law 110–286; Section 406(b) of Public Law 116–123; Section 7202(b) of Public Law 118–159; and Section 9209(a) of Public Law 117–263.

(2) Section 136 of the Foreign Assistance Act of 1961 (22 U.S.C. 2152h) is amended (A) in subsections (e)(1)(B)(ii) and (e)(2)(B)(ii) by striking "and revision, not less frequently than once every 5 years,"; and (B) in subsection (j)(1) by striking ", October 1, 2022, and October 1, 2027,". (3) Section 110(b)(l) of the Trafficking Victims Protection Act of 2000 (22 U.S.C. 7107(b)(l)) is amended by striking "June 1" and inserting "June 30".

(g) **EXTENSION OF AUTHORITIES.**—

(1) **INCENTIVES FOR CRITICAL POSTS.**—The authority contained in section 1115(d) of the Supplemental Appropriations Act, 2009 (Public Law 111–32) shall remain in effect through September 30, 2027.

(2) **SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION COMPETITIVE STATUS.**—Notwithstanding any other provision of law, any employee of the Special Inspector General for Afghanistan Reconstruction (SIGAR) who completes at least 12 months of continuous service after enactment of this Act or who is employed on the date on which SIGAR terminates, whichever occurs first, shall acquire competitive status for appointment to any position in the competitive service for which the employee possesses the required qualifications.

(3) **TRANSFER OF BALANCES.**—Section 7081(h) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2017 (division J of Public Law 115–31) shall continue in effect during fiscal year 2027.

(4) **EXTENSION OF LOAN GUARANTEES TO ISRAEL.**—Chapter 5 of title I of the Emergency Wartime Supplemental Appropriations Act, 2003 (Public Law 108–11; 117 Stat. 576) is amended under the heading "Loan Guarantees to Israel"—

(A) in the matter preceding the first proviso, by striking "September 30, 2028" and inserting "September 30, 2031"; and

(B) in the second proviso, by striking "September 30, 2028" and inserting "September 30, 2031".

(h) **MONITORING AND EVALUATION.**—

(1) **EVALUATIONS.**—Funds appropriated by this Act under titles III and IV, that are made available for impact evaluations, including ex-post evaluations, of the effectiveness and sustainability of United States Government-funded assistance programs shall remain available until expended.

(i) **HIV/AIDS WORKING CAPITAL FUND.**—Funds available in the HIV/AIDS Working Capital Fund established pursuant to section 525(b)(1) of the Foreign Operations, Export Financing, and Related Programs Appropriations Act, 2005 (Public Law 108–447) may be made available for pharmaceuticals and other products for child survival, malaria, tuberculosis, and emerging infectious diseases to the same extent as HIV/AIDS pharmaceuticals and other products, subject to the terms and conditions in such section: Provided, That the authority in section 525(b)(5) of the Foreign Operations, Export Financing, and Related Programs Appropriations Act, 2005 (Public Law 108–447) shall be exercised by the Secretary of State with respect to funds deposited for such non-HIV/AIDS pharmaceuticals and other products: Provided further, That pharmaceuticals and other products provided are approved for use in the United States.

(j) **EXTENSION OF PROCUREMENT AUTHORITY.**—Section 7077 of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2012 (division I of Public Law 112–74) shall continue in effect during fiscal year 2027, except that such authority may be exercised by the Secretary of State.

(k) **EXTENSION.**—Section 7034(r) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (division K of Public Law 117–103) shall apply during fiscal year 2027.

(l) **DEFINITIONS.**—

(1) **APPROPRIATE CONGRESSIONAL COMMITTEES.**—Unless otherwise defined in this Act, for purposes of this Act the term "appropriate congressional committees" means the Committees on Appropriations and Foreign Relations of the Senate and the Committees on Appropriations and Foreign Affairs of the House of Representatives.

(2) **FUNDS APPROPRIATED BY THIS ACT AND PRIOR ACTS.**—Unless otherwise defined in this Act, for purposes of this Act the term "funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs" means funds that remain available for obligation, and have not expired.

(3) **PACIFIC ISLANDS COUNTRIES.**—In this Act, the term "Pacific Islands countries" means the Cook Islands, the Republic of Fiji, the Republic of Kiribati, the Republic of the Marshall Islands, the Federated States of Micronesia, the Republic of Nauru, Niue, the Republic of Palau, the Independent State of Papua New Guinea, the Independent State of Samoa, the Solomon Islands, the Kingdom of Tonga, Tuvalu, and the Republic of Vanuatu.

(4) **SUCCESSOR OPERATING UNIT.**—Any reference to a particular operating unit or office in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs shall be deemed to include any successor operating unit performing the same or similar functions.

LAW ENFORCEMENT AND SECURITY

SEC. 7025. (a) **ASSISTANCE.**—

(1) **COMMUNITY-BASED POLICE ASSISTANCE.**—Funds made available under titles III and IV of this Act to carry out the provisions of chapter 1 of part I and chapters 4 and 6 of part II of the Foreign Assistance Act of 1961, may be used, notwithstanding section 660 of that Act, to enhance the effectiveness and accountability of civilian police authority through training and technical assistance in human rights, the rule of law, anti-corruption, strategic planning, and through assistance to foster civilian police roles that support democratic governance, including assistance for programs to prevent conflict, respond to disasters, and foster improved police relations with the communities they serve.

(b) **AUTHORITIES.**—

(1) **RECONSTITUTING CIVILIAN POLICE AUTHORITY.**—In providing assistance with funds appropriated by this Act under section 660(b)(6) of the Foreign Assistance Act of 1961, support for a nation emerging from instability may be deemed to mean support for regional, district, municipal, or other sub-national entity emerging from instability, as well as a nation emerging from instability.

(2) **DISARMAMENT, DEMOBILIZATION, AND REINTEGRATION.**—Section 7034(d) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (division J of Public Law 113–235) shall continue in effect during fiscal year 2027: Provided, That section 7034(d) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, shall also apply to the America First Opportunity Fund.

(3) **COMMERCIAL LEASING OF DEFENSE ARTICLES.**—Notwithstanding any other provision of law, the authority of section 23(a) of the Arms Export Control Act (22 U.S.C. 2763) may be used to provide financing to Israel, Egypt, the North Atlantic Treaty Organization (NATO), and major non-NATO allies for the procurement by leasing (including leasing with an option to purchase) of defense articles from United States commercial suppliers, not including Major Defense Equipment (other than helicopters and other types of aircraft having possible civilian application), if the President determines that there are compelling foreign policy or national security reasons for those defense articles being provided by commercial lease rather than by government-to-government sale under such Act.

(4) **SPECIAL DEFENSE ACQUISITION FUND.**—Not to exceed \$900,000,000 may be obligated pursuant to section 51(c)(2) of the Arms Export Control Act (22 U.S.C. 2795(c)(2)) for the purposes of the Special Defense Acquisition Fund (the Fund), to remain available for obligation until September 30, 2029: Provided, That the provision of defense articles and defense services to foreign countries or international organizations from the Fund shall be subject to the concurrence of the Secretary of State.

(5) **EXTENSION OF WAR RESERVES STOCKPILE AUTHORITY.**—Section 514(b)(2)(A) of the Foreign Assistance Act of 1961 (22 U.S.C. 2321h(b)(2)(A)) is amended by striking "2027" and inserting "2028".

(6) **PROGRAM CLARIFICATION.**—Notwithstanding section 503(a)(3) of Public Law 87–195 (22 U.S.C. 2311(a)(3)), the procurement of defense articles and services funded on a non-repayable basis under section 23 of the Arms Export Control Act may be priced to include the costs of salaries of members of the Armed Forces of the United States engaged in security assistance activities pursuant to 10 U.S.C. 341 (relating to the State Partnership Program): Provided, That this paragraph shall only apply to funds that remain available for obligation in fiscal year 2027.

(7) **REPROGRAMMING.**—Notwithstanding any other provision of law or regulation, equipment procured with funds appropriated in prior Acts making appropriations for the Department of State, foreign operations, and related programs under the heading "Pakistan Counterinsurgency Capability Fund" may be used for any other program and in any region.

(8) **ARMS EXPORT CONTROL ACT.**—Section 23(h) of the Arms Export Control Act (22 U.S.C. 2763(h)) is amended by striking "\$100,000,000" and inserting "\$300,000,000".

(c) **LIMITATIONS.**—

(1) **CHILD SOLDIERS.**—Funds appropriated by this Act should not be used to support any military training or operations that include child soldiers.

(2) **LANDMINES AND CLUSTER MUNITIONS.**—

(A) **LANDMINES.**—Notwithstanding any other provision of law, demining equipment available to the Department of State and used in support of the clearance of landmines and unexploded ordnance for humanitarian purposes may be disposed of on a grant basis in foreign countries, subject to such terms and conditions as the Secretary of State may prescribe.

(B) **CLUSTER MUNITIONS.**—No military assistance shall be furnished for cluster munitions, no defense export license for cluster munitions may be issued, and no cluster munitions or cluster munitions technology shall be sold or transferred, unless—

(i) the submunitions of the cluster munitions, after arming, do not result in more than 1 percent unexploded ordnance across the range of intended operational environments, and the agreement applicable to the assistance, transfer, or sale of such cluster munitions or cluster munitions technology specifies that the cluster munitions will only be used against clearly defined military targets and will not be used where civilians are known to be present or in areas normally inhabited by civilians; or

(ii) such assistance, license, sale, or transfer is for the purpose of demilitarizing or permanently disposing of such cluster munitions.

(3) **OVERSIGHT AND ACCOUNTABILITY.**—

(A) The Secretary of State shall promptly inform the appropriate congressional committees of any instance in which the Secretary of State has credible information that funds appropriated under the heading "Foreign Military Financing Program" have been used by a recipient government in a manner contrary to the purposes of section 4 of the Arms Export Control Act (22 U.S.C. 2754) or contrary to United States national security policy.

(d) **OTHER MATTERS.**—

(1) **LEAHY LAW.**—For purposes of implementing section 620M of the Foreign Assistance Act of 1961, under the judgment of the Secretary of State, the term "credible information" means information that, considering the source of such information and the surrounding circumstances, supports a reasonable belief that a violation has occurred, and shall not be determined solely on the basis of the number of sources; whether the source has been critical of a policy of the United States Government or its security partners; whether the source has a personal connection to the information being reported; or whether the United States Government is able to independently verify the information.

COUNTERING THE FLOW OF FENTANYL AND OTHER SYNTHETIC DRUGS

SEC. 7026. (a) **ASSISTANCE.**—Funds appropriated by this Act may be made available for programs to counter the flow of fentanyl, fentanyl precursors, and other synthetic drugs into the United States.

(b) **USES OF FUNDS.**—Funds made available pursuant to subsection (a) may be made available to support—

(1) efforts to stop the flow of fentanyl, fentanyl precursors, and other synthetic drugs and their precursor materials to the United States from and through the People's Republic of China (PRC), Mexico, and other countries;

(2) law enforcement cooperation and capacity building efforts aimed at disrupting and dismantling transnational criminal organizations involved in the production and trafficking of fentanyl, fentanyl precursors, and other synthetic drugs;

(3) implementation of the Fighting Emerging Narcotics Through Additional Nations to Yield Lasting Results Act (part 7 of subtitle C of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Public Law 117–263); and

(4) engagement, including through multilateral organizations and frameworks, to catalyze collective action to address the public health and security threats posed by fentanyl, fentanyl precursors, and other synthetic drugs, including through the Global Coalition to Address Synthetic Drug Threats.

PROHIBITION ON ASSISTANCE TO THE PALESTINIAN BROADCASTING CORPORATION

SEC. 7027. None of the funds appropriated or otherwise made available by this Act may be used to provide equipment, technical support, consulting services, or any other form of assistance to the Palestinian Broadcasting Corporation.

ASSISTANCE FOR THE WEST BANK AND GAZA

SEC. 7028. (a) **OVERSIGHT.**—For fiscal year 2027, 30 days prior to the initial obligation of funds for the bilateral West Bank and Gaza Program, the Secretary of State shall certify to the Committees on Appropriations that procedures have been established to assure the Comptroller General of the United States will have access to appropriate United States financial information in order to review the uses of United States assistance for the Program funded under the heading "America First Opportunity Fund" for the West Bank and Gaza.

(b) **VETTING.**—Prior to the obligation of funds appropriated by this Act under the heading "America First Opportunity Fund" for assistance for the West Bank and Gaza, the Secretary of State shall take all appropriate steps to ensure that such assistance is not provided to or through any individual, private or government entity, or educational institution that the Secretary knows or has reason to believe advocates, plans, sponsors, engages in, or has engaged in, terrorist activity nor, with respect to private entities or educational institutions, those that have as a principal officer of the entity's governing board or governing board of trustees any individual that has been determined to be involved in, or advocating terrorist activity or determined to be a member of a designated foreign terrorist organization: Provided, That the

Secretary of State shall, as appropriate, establish procedures specifying the steps to be taken in carrying out this subsection and shall terminate assistance to any individual, entity, or educational institution which the Secretary has determined to be involved in or advocating terrorist activity.

(c) **PROHIBITION.**—

(1) **RECOGNITION OF ACTS OF TERRORISM.**—None of the funds appropriated under titles III through VI of this Act for assistance under the West Bank and Gaza Program may be made available for—

(A) the purpose of recognizing or otherwise honoring individuals who commit, or have committed acts of terrorism; and

(B) any educational institution located in the West Bank or Gaza that is named after an individual who the Secretary of State determines has committed an act of terrorism.

(2) **SECURITY ASSISTANCE AND REPORTING REQUIREMENT.**—Notwithstanding any other provision of law, none of the funds made available by this or prior appropriations Acts, including funds made available by transfer, may be made available for obligation for security assistance for the West Bank and Gaza until the Secretary of State reports to the Committees on Appropriations on—

(A) the benchmarks that have been established for security assistance for the West Bank and Gaza and on the extent of Palestinian compliance with such benchmarks; and

(B) the steps being taken by the Palestinian Authority to end torture and other cruel, inhuman, and degrading treatment of detainees, including by bringing to justice members of Palestinian security forces who commit such crimes.

(d) **OVERSIGHT BY THE UNITED STATES DEPARTMENT OF STATE.**—

(1) The Secretary of State shall ensure that Federal or non-Federal audits of all contractors and grantees, and significant subcontractors and sub-grantees, under the West Bank and Gaza Program, are conducted at least on an annual basis to ensure, among other things, compliance with this section.

(2) Funds appropriated by this Act may be used by the Office of Inspector General of the Department of State for audits, investigations, and other activities in furtherance of the requirements of this subsection: Provided, That such funds are in addition to funds otherwise available for such purposes.

(e) **COMPTROLLER GENERAL OF THE UNITED STATES AUDIT.**—Subsequent to the certification specified in subsection (a), the Comptroller General of the United States shall conduct an audit and an investigation of the treatment, handling, and uses of all funds for the bilateral West Bank and Gaza Program, including all funds provided as cash transfer assistance, and such audit shall address—

(1) the extent to which such Program complies with the requirements of subsections (b) and (c); and

(2) an examination of all programs, projects, and activities carried out under such Program, including both obligations and expenditures.

LIMITATION ON ASSISTANCE FOR THE PALESTINIAN AUTHORITY

SEC. 7029. (a) **PROHIBITION OF FUNDS.**—None of the funds appropriated by this Act to carry out the provisions of chapter 4 of part II of the Foreign Assistance Act of 1961 may be obligated or expended with respect to providing funds to the Palestinian Authority.

(b) **WAIVER.**—The prohibition included in subsection (a) shall not apply if the President certifies in writing to the Speaker of the House of Representatives, the President pro tempore of the Senate, and the Committees on Appropriations that waiving such prohibition is important to the national security interest of the United States.

(c) **PERIOD OF APPLICATION OF WAIVER.**—Any waiver pursuant to subsection (b) shall be effective for no more than a period of 6 months at a time and shall not apply beyond 12 months after the enactment of this Act.

(d) **REPORT.**—Whenever the waiver authority pursuant to subsection (b) is exercised, the President shall submit a report to the Committees on Appropriations detailing the justification for the waiver, the purposes for which the funds will be spent, and the accounting procedures in place to ensure that the funds are properly disbursed: Provided, That the report shall also detail the steps the Palestinian Authority has taken to arrest terrorists, confiscate weapons and dismantle the terrorist infrastructure.

(e) **CERTIFICATION.**—If the President exercises the waiver authority under subsection (b), the Secretary of State must certify and report to the Committees on Appropriations prior to the obligation of funds that the Palestinian Authority has established a single treasury account for all Palestinian Authority financing and all financing mechanisms flow through this account, no parallel financing mechanisms exist outside of the Palestinian Authority treasury account, and there is a single comprehensive civil service roster and payroll, and the Palestinian Authority is acting to counter incitement of violence against Israelis and is supporting activities aimed at promoting peace, coexistence, and security cooperation with Israel.

(f) **PROHIBITION TO HAMAS AND THE PALESTINE LIBERATION ORGANIZATION.**—

(1) None of the funds appropriated in titles III through VI of this Act may be obligated for salaries of personnel of the Palestinian Authority located in Gaza or may be obligated or expended for assistance to Hamas or any entity effectively controlled by Hamas, any power-sharing government of which Hamas is a member, or that results from an agreement with Hamas and over which Hamas exercises undue influence.

(2) Notwithstanding the limitation of paragraph (1), assistance may be provided to a power-sharing government only if the President certifies and reports to the Committees on Appropriations that such government, including all of its ministers or such equivalent, has publicly accepted and is complying with the principles contained in section 620K(b)(1)(A) and (B) of the Foreign Assistance Act of 1961, as amended.

(3) The President may exercise the authority in section 620K(e) of the Foreign Assistance Act of 1961, as added by the Palestinian Anti-Terrorism Act of 2006 (Public Law 109–446) with respect to this subsection.

(4) Whenever the certification pursuant to paragraph (2) is exercised, the Secretary of State shall submit a report to the Committees on Appropriations within 120 days of the certification and every quarter thereafter on whether such government, including all of its ministers or such equivalent are continuing to comply with the principles contained in section 620K(b)(1)(A) and (B) of the Foreign Assistance Act of 1961, as amended: Provided, That the report shall also detail the amount, purposes and delivery mechanisms for any assistance provided pursuant to the abovementioned certification and a full accounting of any direct support of such government.

(5) None of the funds appropriated under titles III through VI of this Act may be obligated for assistance for the Palestine Liberation Organization.

MIDDLE EAST AND NORTH AFRICA

SEC. 7030. (a) EGYPT.—

(1) ASSISTANCE.—Of the funds appropriated by this Act, not less than \$1,300,000,000 may be made available for assistance to Egypt from funds under the heading "Foreign Military Financing Program", to remain available until September 30, 2028: Provided, That such funds may be transferred to an interest bearing account in the Federal Reserve Bank of New York.

(2) RESTRICTION.—Funds appropriated by this Act that are available for assistance for Egypt may be made available notwithstanding any other provision of law restricting assistance for Egypt, except for this subsection and section 620M of the Foreign Assistance Act of 1961.

(b) ISRAEL.—Of the funds appropriated by this Act under the heading "Foreign Military Financing Program", not less than \$3,300,000,000 shall be available for grants only for Israel which shall be disbursed within 30 days of enactment of this Act: Provided, That to the extent that the Government of Israel requests that funds be used for such purposes, grants made available for Israel under this heading shall, as agreed by the United States and Israel, be available for advanced weapons systems, of which not less than \$250,300,000 shall be available for the procurement in Israel of defense articles and defense services, including research and development.

(c) SYRIA.—

(1) NON-LETHAL ASSISTANCE.—Funds appropriated by this Act under titles III and IV may be made available, notwithstanding any other provision of law, for non-lethal stabilization assistance for Syria, including for emergency medical and rescue response and chemical weapons investigations.

(d) WEST BANK AND GAZA.—

(1) LIMITATIONS.—

(A)(i) None of the funds appropriated under the heading "America First Opportunity Fund" in this Act may be made available for assistance for the Palestinian Authority, if after the date of enactment of this Act—

(I) the Palestinians obtain the same standing as member states or full membership as a state in the United Nations or any specialized agency thereof outside an agreement negotiated between Israel and the Palestinians; or

(II) the Palestinians initiate an International Criminal Court (ICC) judicially authorized investigation, or actively support such an investigation, that subjects Israeli nationals to an investigation for alleged crimes against Palestinians.

(ii) The Secretary of State may waive the restriction in clause (i) of this subparagraph resulting from the application of subclause (I) of such clause if the Secretary certifies to the Committees on Appropriations that to do so is in the national security interest of the United States, and submits a report to such Committees detailing how the waiver and the continuation of assistance would assist in furthering Middle East peace.

(B)(i) The President may waive the provisions of section 1003(1), (2), and (3) of the Foreign Relations Authorization Act, Fiscal Years 1988 and 1989 (Public Law 100–204), if the President determines and certifies in writing to the Speaker of the House of Representatives, the President pro tempore of the Senate,

and the Committees on Appropriations that the action is important to the national security interests of the United States or the conduct of diplomacy.

(2) APPLICATION OF TAYLOR FORCE ACT.—Funds appropriated by this Act under the heading "American First Opportunity Fund" that are made available for assistance for the West Bank and Gaza shall be made available consistent with section 1004(a) of the Taylor Force Act (title X of division S of Public Law 115–141).

EAST ASIA AND THE PACIFIC

SEC. 7031. (a) BURMA.—

(1) USES OF FUNDS.—Funds appropriated by this Act may be made available for assistance for Burma notwithstanding any other provision of law for the purposes described in section 5575 of the Burma Act of 2022 (subtitle E of title LV of division E of Public Law 117–263) and section 7043(a) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2023 (division K of Public Law 117–328).

(b) INDO-PACIFIC STRATEGY.—

(1) RESTRICTION ON USES OF FUNDS.—None of the funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs may be made available for any project or activity that directly supports or promotes—

(A) the Belt and Road Initiative or any dual-use infrastructure projects of the People's Republic of China; or

(B) the use of technology, including biotechnology, digital, telecommunications, and cyber, developed by the People's Republic of China unless the Secretary of State, in consultation with the heads of other Federal agencies, as appropriate, determines that such use does not adversely impact the national security of the United States.

(2) MAPS.—None of the funds made available by this Act should be used to create, procure, or display any map that inaccurately depicts the territory and social and economic system of Taiwan and the islands or island groups administered by Taiwan authorities.

(c) PACIFIC ISLANDS COUNTRIES.—

(1) OPERATIONS.—Funds appropriated by this Act under the heading "Diplomatic Programs" for the Department of State may be made available to expand the United States diplomatic and development presence in Pacific Islands countries (PICs), including the number and location of facilities and personnel.

(d) PEOPLE'S REPUBLIC OF CHINA.—

(1) PROHIBITION.—None of the funds appropriated by this Act may be made available for assistance for the Government of the People's Republic of China or the Chinese Communist Party.

(e) TAIWAN.—

(1) FELLOWSHIP PROGRAM.—Funds appropriated by this Act under the heading "Payment to the American Institute in Taiwan" may be made available for the Taiwan Fellowship Program.

(f) TIBET.—

(1) Notwithstanding any other provision of law, funds appropriated by this Act may be made available to nongovernmental organizations with experience working with Tibetan communities to support activities which preserve cultural traditions and promote sustainable development, education, and environmental conservation in Tibetan communities in the Tibet Autonomous Region and in other Tibetan communities in China.

SOUTH AND CENTRAL ASIA

SEC. 7032. AFGHANISTAN.—RESTRICTION.—None of the funds appropriated by this Act that are made available for assistance for Afghanistan may be made available for assistance to the Taliban.

LATIN AMERICA AND THE CARIBBEAN

SEC. 7033. FACILITATING IRRESPONSIBLE MIGRATION.—None of the funds appropriated or otherwise made available by this Act may be used to encourage, mobilize, publicize, or manage mass-migration caravans towards the United States southwest border: Provided, That the prohibition contained in this subsection shall not be construed to preclude the provision of humanitarian assistance.

UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS

SEC. 7034. (a) RESTRICTIONS ON UNITED NATIONS DELEGATIONS AND ORGANIZATIONS.—

(1) RESTRICTIONS ON UNITED STATES DELEGATIONS.—None of the funds made available by this Act should be used to pay expenses for any United States delegation to any specialized agency, body, or commission of the United Nations if such agency, body, or commission is chaired or presided over by a country, the government of which the Secretary of State has determined, for purposes of section 1754(c) of the Export Reform Control Act of 2018 (50 U.S.C. 4813(c)), supports international terrorism.

(2) **RESTRICTIONS ON CONTRIBUTIONS.**—None of the funds made available by this Act should be used by the Secretary of State as a contribution to any organization, agency, commission, or program within the United Nations system if such organization, agency, commission, or program is chaired or presided over by a country the government of which the Secretary of State has determined, for purposes of section 620A of the Foreign Assistance Act of 1961, section 40 of the Arms Export Control Act, section 1754(c) of the Export Reform Control Act of 2018 (50 U.S.C. 4813(c)), or any other provision of law, is a government that has repeatedly provided support for acts of international terrorism.

(b) **UNITED NATIONS HUMAN RIGHTS COUNCIL.**—

(1) None of the funds appropriated by this Act may be made available in support of the United Nations Human Rights Council.

(2) None of the funds appropriated by this Act may be made available for the United Nations International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel.

(c) **FUNDING LIMITATION FOR UNITED NATIONS RELIEF AND WORKS AGENCY.**—None of the funds appropriated or otherwise made available by this Act or other Acts making appropriations for the Department of State, foreign operations, and related programs, including provisions of Acts providing supplemental appropriations for the Department of State, foreign operations, and related programs, may be used for a contribution, grant, or other payment to the United Nations Relief and Works Agency, notwithstanding any other provision of law.

(d) **ADDITIONAL AVAILABILITY.**—Funds appropriated by this Act which are returned or not made available due to section 307(a) of the Foreign Assistance Act of 1961 (22 U.S.C. 2227(a)), shall remain available for obligation until September 30, 2028: Provided, That the requirement to withhold funds for programs in Burma under section 307(a) of the Foreign Assistance Act of 1961 shall not apply to funds appropriated by this Act.

(e) **ACCOUNTABILITY REQUIREMENT.**—Not later than 30 days after the date of enactment of this Act, the Secretary of State should seek to enter into written agreements with each international organization that receives funding appropriated by this Act to provide timely access to the Inspector General of the Department of State and the Comptroller General of the United States to such organization's financial data and other information relevant to United States contributions to such organization, as determined by the Inspectors and Comptroller General.

WAR CRIMES TRIBUNAL

SEC. 7035. If the President determines that doing so will contribute to a just resolution of charges regarding genocide or other violations of international humanitarian law, the President may direct a drawdown pursuant to section 552(c) of the Foreign Assistance Act of 1961 of up to \$30,000,000 of commodities and services for the United Nations War Crimes Tribunal established with regard to the former Yugoslavia by the United Nations Security Council or such other tribunals or commissions as the Council may establish or authorize to deal with such violations, without regard to the ceiling limitation contained in paragraph (2) thereof: Provided, That the determination required under this section shall be in lieu of any determinations otherwise required under section 552(c): Provided further, That funds made available pursuant to this section shall be made available subject to the regular notification procedures of the Committees on Appropriations.

TORTURE AND OTHER CRUEL, INHUMAN, OR DEGRADING TREATMENT OR PUNISHMENT

SEC. 7036. (a) **ASSISTANCE.**—Funds appropriated under titles III and IV of this Act may be made available, notwithstanding section 660 of the Foreign Assistance Act of 1961, for assistance to eliminate torture and other cruel, inhuman, or degrading treatment or punishment by foreign police, military, or other security forces in countries receiving assistance from funds appropriated by this Act.

AIRCRAFT TRANSFER, COORDINATION, AND USE

SEC. 7037. (a) **TRANSFER AUTHORITY.**—Notwithstanding any other provision of law or regulation, aircraft procured with funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs under the headings "Diplomatic Programs", "International Narcotics Control and Law Enforcement", "Andean Counterdrug Initiative", and "Andean Counterdrug Programs" may be used for any other program and in any region.

(1) **FOREIGN ASSISTANCE ACT OF 1961.**—Section 484(a)(1) of the Foreign Assistance Act of 1961 (22 U.S.C. 2291c(a)(2)) is amended by inserting after subparagraph (B) the following new subparagraph: "(C) Subparagraph (A) shall not apply with respect to unmanned aircraft weighing less than 55 pounds."

(b) **AIRCRAFT COORDINATION.**—

(1) **AUTHORITY.**—The uses of aircraft purchased or leased by the Department of State with funds made available in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs shall be coordinated under the authority of the appropriate Chief of Mission: Provided, That such aircraft may be used to transport, on a reimbursable or non-reimbursable basis, Federal and non-Federal personnel supporting Department of State pro-

grams and activities: Provided further, That official travel for other agencies for other purposes may be supported on a reimbursable basis, or without reimbursement when traveling on a space available basis: Provided further, That funds received by the Department of State in connection with the use of aircraft owned, leased, or chartered by the Department of State may be credited to the Working Capital Fund of the Department and shall be available for expenses related to the purchase, lease, maintenance, chartering, or operation of such aircraft.

(2) **SCOPE.**—The requirement and authorities of this subsection shall only apply to aircraft, the primary purpose of which is the transportation of personnel.

(c) **AIRCRAFT OPERATIONS AND MAINTENANCE.**—To the maximum extent practicable, the costs of operations and maintenance, including fuel, of aircraft funded by this Act shall be borne by the recipient country.

INTERNATIONAL MONETARY FUND

SEC. 7038. (a) **EXTENSIONS.**—The terms and conditions of sections 7086(b)(1) and (2) and 7090(a) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2010 (division F of Public Law 111–117) shall apply to this Act.

GLOBAL HEALTH ACTIVITIES

SEC. 7039. (a) **IN GENERAL.**—Funds appropriated by titles III and IV of this Act that are made available for bilateral assistance for child survival activities or disease programs including activities relating to research on, and the prevention, treatment and control of, HIV/AIDS may be made available notwithstanding any other provision of law except for provisions under the heading "Global Health Programs" and the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003 (117 Stat. 711; 22 U.S.C. 7601 et seq.), as amended.

(b) **PANDEMICS AND OTHER INFECTIOUS DISEASE OUTBREAKS.**—

(1) **GLOBAL HEALTH SECURITY.**—Funds appropriated by this Act under the heading "Global Health Programs" may be made available for global health security programs to accelerate the capacity of countries to prevent, detect, and respond to infectious disease outbreaks, including by strengthening public health capacity where there is a high risk of emerging zoonotic infectious diseases.

(2) **EXTRAORDINARY MEASURES.**—If the Secretary of State determines and reports to the Committees on Appropriations that an international infectious disease outbreak is sustained, severe, and is spreading internationally, or that it is in the national interest to respond to a Public Health Emergency of International Concern, funds appropriated by this Act under the headings "Global Health Programs", "America First Opportunity Fund", "International Humanitarian Assistance", and "Millennium Challenge Corporation" may be made available to combat such infectious disease or public health emergency, and may be transferred to, and merged with, funds appropriated under such headings for the purposes of this paragraph.

(3) **EMERGENCY RESERVE FUND.**—Funds made available under the heading "Global Health Programs" may be made available for the Emergency Reserve Fund established pursuant to section 7058(c)(1) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2017 (division J of Public Law 115–31): Provided, That such section shall be applied to such funds by striking "International Disaster Assistance" and inserting "International Humanitarian Assistance": Provided further, That such section is amended by striking "Administrator of the United States Agency for International Development" and inserting "Secretary of State".

(c) **LIMITATION.**—Notwithstanding any other provision of law, none of the funds made available by this Act may be made available to the Wuhan Institute of Virology located in the City of Wuhan in the People's Republic of China or for biomedical research in the People's Republic of China.

DEPARTMENT OF STATE MATTERS

SEC. 7040. (a) **OTHER MATTERS.**—

(1) In addition to amounts appropriated or otherwise made available by this Act under the heading "Diplomatic Programs"—

(A) as authorized by section 810 of the United States Information and Educational Exchange Act, not to exceed \$5,000,000, to remain available until expended, may be credited to this appropriation from fees or other payments received from English teaching, library, motion pictures, and publication programs and from fees from educational advising and counseling and exchange visitor programs; and

(B) not to exceed \$15,000, which shall be derived from reimbursements, surcharges, and fees for use of Blair House facilities.

(2) Funds appropriated or otherwise made available by this Act under the heading "Diplomatic Programs" are available for acquisition by exchange or purchase of passenger motor vehicles as authorized by law and, pursuant to section 1108(g) of title 31, United States Code, for the field examination of programs and activities in the United States funded from any account contained in title I of this Act.

(3) Consistent with section 204 of the Admiral James W. Nance and Meg Donovan Foreign Relations Authorization Act, Fiscal Years 2000 and 2001 (22 U.S.C. 2452b), up to \$25,000,000 of the amounts made available under the heading "Diplomatic Programs" in this Act may be obligated and expended for United States participation in international fairs and expositions abroad, including for construction and operation of United States pavilions or other major exhibits.

FOREIGN ASSISTANCE MANAGEMENT

SEC. 7041. (a) **AUTHORITY.**—Funds made available in title III of this Act pursuant to or to carry out the provisions of part I of the Foreign Assistance Act of 1961, may be used to hire and employ individuals in the United States and overseas on a limited appointment basis pursuant to the authority of sections 308 and 309 of the Foreign Service Act of 1980 (22 U.S.C. 3948 and 3949).

(b) **RESTRICTION.**—The authority to hire individuals contained in subsection (a) shall expire on September 30, 2028.

(c) **PROGRAM ACCOUNT CHARGED.**—The account charged for the cost of an individual hired and employed under the authority of this section shall be the account to which the responsibilities of such individual primarily relate: Provided, That funds made available to carry out this section may be transferred to, and merged with, funds appropriated by this Act under the relevant headings in title I.

(d) **FOREIGN SERVICE LIMITED EXTENSIONS.**—Individuals hired and employed with funds made available in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs, pursuant to the authority of section 309 of the Foreign Service Act of 1980 (22 U.S.C. 3949), may be extended for a period of up to 4 years notwithstanding the limitation set forth in such section.

(e) **DISASTER SURGE CAPACITY.**—Funds appropriated under title III of this Act to carry out part I of the Foreign Assistance Act of 1961, may be used, in addition to funds otherwise available for such purposes, for the cost (including the support costs) of individuals whose primary responsibility is to carry out programs in response to natural disasters or man-made disasters.

(f) **PERSONAL SERVICES CONTRACTORS.**—Funds appropriated by this Act that are made available to carry out chapter 1 of part I, chapter 4 of part II, and section 667 of the Foreign Assistance Act of 1961, and title II of the Food for Peace Act (Public Law 83–480; 7 U.S.C. 1721 et seq.), may be used to employ up to 40 personal services contractors in the United States, notwithstanding any other provision of law, for the purpose of providing direct, interim support for new or expanded overseas programs and activities until permanent direct hire personnel are hired and trained: Provided, That not more than 15 of such contractors shall be assigned to any bureau or office.

(g) **SMALL BUSINESS.**—In entering into multiple award indefinite-quantity contracts with funds appropriated by this Act, the Department of State may provide an exception to the fair opportunity process for placing task orders under such contracts when the order is placed with any category of small or small disadvantaged business.

(h) **SENIOR FOREIGN SERVICE LIMITED APPOINTMENTS.**—Individuals hired pursuant to the authority provided by section 7059(o) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2010 (division F of Public Law 111–117) may be assigned to or support programs in Afghanistan or Pakistan with funds made available in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs.

(i) **CRISIS OPERATIONS STAFFING.**—Funds made available in title III of this Act pursuant to, or to carry out the provisions of, part I of the Foreign Assistance Act of 1961 and section 509(b) of the Global Fragility Act of 2019 (title V of division J of Public Law 116–94) may be made available to appoint and employ personnel in the excepted service to prevent or respond to foreign crises and contexts with growing instability: Provided, That functions carried out by personnel hired under the authority of this subsection shall be related to the purpose for which the funds were appropriated: Provided further, That such funds are in addition to funds otherwise available for such purposes and may remain attributed to any minimum funding requirement for which they were originally made available.

(j) **PERSONAL SERVICE AGREEMENTS.**—Funds appropriated by this Act under titles II and III may be made available to the Secretary of State to exercise the authorities of section 2669(c) of title 22, United States Code.

DEBT-FOR-DEVELOPMENT

SEC. 7042. In order to enhance the continued participation of nongovernmental organizations in debt-for-development exchanges, a nongovernmental organization which is a grantee or contractor of the Department of State may place in interest bearing accounts local currencies which accrue to that organization as a result of economic assistance provided under title III of this Act and, subject to the regular notification procedures of the Committees on Appropriations, any interest earned on such investment shall be used for the purpose for which the assistance was provided to that organization.

EXTENSION OF CONSULAR FEES AND RELATED AUTHORITIES

SEC. 7043. (a) Section 1(b) of the Passport Act of June 4, 1920 (22 U.S.C. 214(b)) is amended—

(1) in paragraph (1) —

(A) by striking "(1)"; and

(B) by striking "such costs" and inserting "the costs of providing consular services"; and

(2) by striking paragraphs (2) and (3).

(b) Section 21009 of the Emergency Appropriations for Coronavirus Health Response and Agency Operations (division B of Public Law 116–136; 134 Stat. 592) shall be applied during fiscal year 2027 by substituting "2020 through 2027" for "2020 and 2021".

(c) Discretionary amounts made available to the Department of State under the heading "Administration of Foreign Affairs" of this Act, and discretionary unobligated balances under such heading from prior Acts making appropriations for the Department of State, foreign operations, and related programs, may be transferred to the Consular and Border Security Programs account if the Secretary of State determines and reports to the Committees on Appropriations that to do so is necessary to sustain consular operations, following consultation with such Committees: Provided, That such transfer authority is in addition to any transfer authority otherwise available in this Act and under any other provision of law: Provided further, That no amounts may be transferred from amounts designated as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

(d) In addition to the uses permitted pursuant to section 286(v)(2)(A) of the Immigration and Nationality Act (8 U.S.C. 1356(v)(2)(A)), for fiscal year 2027, the Secretary of State may also use fees deposited into the Fraud Prevention and Detection Account for the costs of providing consular services.

OTHER MATTERS

SEC. 7044. (a) **MAPS.**—None of the funds made available by this Act should be used to create, procure, or display any map that inaccurately depicts the Gulf of America.

(b) None of the funds appropriated or otherwise made available by this Act may be obligated or expended to fly or display a flag over a facility of the United States Department of State other than the—

(1) United States flag;

(2) Foreign Service flag pursuant to 2 FAM 154.2–1;

(3) POW/MIA flag;

(4) Hostage and Wrongful Detainee flag, pursuant to section 904 of title 36, United States Code;

(5) flag of a State, insular area, or the District of Columbia at domestic locations;

(6) flag of an Indian Tribal government;

(7) official branded flag of a United States agency; or

(8) sovereign flag of other countries.

(c) Funds may be transferred to the United States Section of the International Boundary and Water Commission, United States and Mexico, from Federal or non-Federal entities, to study, design, construct, operate, and maintain treatment and flood control works, water conservation projects, and related structures, consistent with the functions of the United States Section: Provided, That such funds shall be deposited in an account under the heading "International Boundary and Water Commission, United States and Mexico", to remain available until expended.

USAID CONSOLIDATION

SEC. 7045. (a) The Secretary of State may reorganize the United States Agency for International Development (USAID) pursuant to a reorganization plan transmitted to Congress, which may provide for the abolition of such agency and the transfer of its functions to the Department of State.

(b) Notwithstanding any other provision of law, a reorganization consistent with subsection (a) shall be treated as a reorganization under sections 1611 through 1615 of the Foreign Affairs Reform and Restructuring Act of 1998 (22 U.S.C. 6611 through 6615): Provided, That the limitation under section 7009(b)(1) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2024 (division F, Public Law 118–47) and similar provisions of law in other Acts shall not apply to transfers pursuant to authorities made available by this section.

(c) In connection with a reorganization under this section, the Secretary of State may transfer any authority, duty, or function assigned by law to USAID, the Administrator of USAID, or any subordinate official or component to such officials or components of the Department of State, or to another department or agency, as the Secretary may determine from time to time.

(d) Notwithstanding any other provision of law, the Office of the Inspector General of the Department of State shall be responsible for inspections, investigations, audits, reports, systematic review and evaluations, and other independent

oversight functions of any authority, duty, or function transferred from USAID to the Department of State, consistent with the Inspector General Act of 1978 (5 U.S.C. 401 *et seq.*) and the Foreign Service Act (22 U.S.C. 3929 *et seq.*).

(e) To assist with the transfer and assumption of authorities, duties, and functions pursuant to this section, the Inspector General of the Department of State may exercise the authorities of subsections (b) through (i) of section 3161 of title 5, United States Code, without regard to subsection (a) of that section. In exercising these authorities, paragraph (2) of that subsection (relating to periods of appointments) shall not apply.

FOREIGN MILITARY FINANCING LOANS

SEC. 7046. (a) FOREIGN MILITARY FINANCING DIRECT LOANS.—During fiscal years 2027 and 2028, direct loans under section 23 of the Arms Export Control Act may be made notwithstanding section 23(c)(1) of the Arms Export Control Act, gross obligations for the principal amounts of which shall not exceed \$16,000,000,000: Provided, That funds appropriated under the heading "Foreign Military Financing Program" in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs including balances that were previously designated by the Congress for Overseas Contingency Operation/Global War on Terrorism pursuant to section 251(b)(2)(A)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985, may be made available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of such loans: Provided further, That notwithstanding section 23 of the Arms Export Control Act, interest for such loans may be charged at a rate determined by the Secretary of State and shall be repaid within a period of time determined by the Secretary of State: Provided further, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974 and may include the costs of selling, reducing, or cancelling any amounts owed to the United States or any agency of the United States: Provided further, That the Government of the United States may charge fees for such loans, which shall be collected from borrowers in accordance with section 502(7) of the Congressional Budget Act of 1974: Provided further, That no funds made available by this or any other appropriations Act for this fiscal year or prior fiscal years may be used for payment of any fees associated with such loans: Provided further, That amounts made available under this paragraph for such costs shall not be considered assistance for the purposes of provisions of law limiting assistance to a country.

(b) **FOREIGN MILITARY FINANCING LOAN GUARANTEES.**—Funds appropriated under the heading "Foreign Military Financing Program" in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs including balances that were previously designated by the Congress for Overseas Contingency Operations/Global War on Terrorism pursuant to section 251(b)(2)(A)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985, may be made available, notwithstanding the third proviso under such heading, for the costs of loan guarantees under section 24 of the Arms Export Control Act, which are authorized to be provided: Provided, That such funds are available to subsidize gross obligations for the principal amount of commercial loans, and total loan principal, any part of which is to be guaranteed, not to exceed \$2,000,000,000: Provided further, That guarantees under this section may be provided to entities doing business inside or outside the United States: Provided further, That any loan guaranteed under this paragraph may not be subordinated to another debt contracted by the borrower or to any other claims against the borrower in the case of default: Provided further, That the Government of the United States may charge fees for such loan guarantees, as may be determined, notwithstanding section 24 of the Arms Export Control Act, which shall be collected from borrowers or third parties on behalf of such borrowers in accordance with section 502(7) of the Congressional Budget Act of 1974: Provided further, That amounts made available under this paragraph for the costs of such guarantees shall not be considered assistance for the purposes of provisions of law limiting assistance to a country.

GLOBAL FUND MATCHING

SEC. 7047. Funds appropriated by this Act under the heading "Global Health Programs" may be made available for United States contributions to the Global Fund to Fight AIDS, Tuberculosis, and Malaria (Global Fund): Provided, That none of the funds appropriated in this or prior fiscal years may be used to cause the total amount of United States Government contributions to the Global Fund to exceed 33 percent of the total amount of funds contributed to the Global Fund from all sources for such replenishment, notwithstanding any other provision of law.

UNANTICIPATED CLOSE-OUT COSTS FOR FOOD FOR PEACE ACT

SEC. 7048. In addition to funds otherwise available for this purpose, funds appropriated under the heading "International Humanitarian Assistance" in title III of this Act and funds appropriated under the heading "International Disaster Assistance" in prior Acts making appropriations for the Department of State, foreign operations and related programs may be used for necessary expenses to meet emergency food needs related to the packaging, processing, shipment, transportation, preposi-

tioning, transfer, storage, handling, distribution, and other incidental and administrative costs associated with commodities purchased pursuant to the Food for Peace Act (7 U.S.C. 1961 *et seq.*): Provided, That the Department of Agriculture may reimburse the "International Humanitarian Assistance" account or the "International Disaster Assistance" account, as appropriate, for such expenses with available amounts, including recoveries, from amounts appropriated in prior appropriations Acts to "Department of Agriculture, Foreign Agricultural Service, Food for Peace Title II Grants".

CANCELLATION)

ASIAN DEVELOPMENT FOUNDATION

SEC. 7049. ASIAN DEVELOPMENT FUND THIRTEENTH REPLENISHMENT.—The Asian Development Bank Act (22 U.S.C. 285 *et seq.*) is amended by adding at the end thereof the following new section:

"SEC. 38. THIRTEENTH REPLENISHMENT.

"(a) **IN GENERAL.** The United States Governor of the Fund is authorized to contribute on behalf of the United States \$174,440,000 to the thirteenth replenishment of the resources of the Fund, subject to obtaining the necessary appropriations.

"(b) **AUTHORIZATION OF APPROPRIATIONS.** In order to pay for the United States contribution provided for in subsection (a), there are authorized to be appropriated, without fiscal year limitation, \$174,440,000 for payment by the Secretary of the Treasury."

AFRICAN DEVELOPMENT BANK

SEC. 7050. AFRICAN DEVELOPMENT BANK GENERAL CALLABLE CAPITAL INCREASE.—The African Development Bank Act (22 U.S.C. 290i *et seq.*) is amended by inserting at the end the following new section:

"SEC. 1346. GENERAL CALLABLE CAPITAL INCREASE.

"(a) SUBSCRIPTION AUTHORIZED.

"(1) **IN GENERAL.** The United States Governor of the Bank may subscribe on behalf of the United States to 800,000 additional shares of the capital stock of the Bank.

"(2) **LIMITATION.** Any subscription by the United States to the capital stock of the Bank shall be effective only to such extent and in such amounts as are provided in advance in appropriations Acts.

"(b) **AUTHORIZATION OF APPROPRIATIONS.** For the increase in the United States subscription to the Bank under subsection (a), there is authorized to be appropriated, without fiscal year limitation, \$7,800,000,000, for payment by the Secretary of the Treasury for callable shares of the Bank."

INTER-AMERICAN DEVELOPMENT BANK

SEC. 7051. ADDITIONAL SUBSCRIPTION TO SHARES OF THE CAPITAL STOCK OF THE INTER-AMERICAN INVESTMENT CORPORATION.—The Secretary of the Treasury is authorized to subscribe on behalf of the United States to up to an additional 25,128 shares of the capital stock of the Inter-American Investment Corporation: Provided, That any subscription to such additional shares shall be effective only to such extent or in such amounts as are provided in this or any other appropriations Act—'—.

INTERNATIONAL DEVELOPMENT ASSOCIATION

SEC. 7052. (a) EXEMPTION FROM SECURITIES LAWS; REPORTS TO SECURITIES AND EXCHANGE COMMISSION.—Any securities issued by the International Development Association (including any guaranty by the Association, whether or not limited in scope) and any securities guaranteed by the Association as to both principal and interest shall be deemed to be exempted securities within the meaning of section 3(a)(2) of the Securities Act of 1933 (15 U.S.C. 77c(a)(2)) and section 3(a)(12) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(12)): Provided, That the Association shall file with the Securities and Exchange Commission such annual and other reports with regard to such securities as the Commission shall determine to be appropriate in view of the special character of the Association and its operations, and necessary in the public interest or for the protection of investors.

(b) **AUTHORITY OF SECURITIES AND EXCHANGE COMMISSION TO SUSPEND EXEMPTION; REPORTS TO CONGRESS.**—The Securities and Exchange Commission, acting in consultation with the National Advisory Council on International Monetary and Financial Policies, is authorized to suspend the provisions of subsection (a) of this section at any time as to any or all securities issued or guaranteed by the Association during the period of such suspension: Provided, That the Commission shall include in its annual reports to the Congress such information as it shall deem advisable with regard to the operations and effect of this section.

(c) **INTERNATIONAL DEVELOPMENT ASSOCIATION TWENTY-FIRST REPLENISHMENT.**—The International Development Association Act, Public Law 86–565, as amended (22 U.S.C. 284 *et seq.*), is further amended by adding at the end thereof the following new section:

"Sec. 33. Twenty-First Replenishment.

"(a) *IN GENERAL.* The United States Governor of the International Development Association is authorized to contribute on behalf of the United States \$3,000,000,000 to the Twenty-first replenishment of the resources of the Association, subject to obtaining the necessary appropriations.

"(b) *AUTHORIZATION OF APPROPRIATIONS.* In order to pay for the United States contribution provided for in subsection (a), there are authorized to be appropriated, without fiscal year limitation, \$3,000,000,000 for payment by the Secretary of the Treasury."

INTERNATIONAL MONETARY FUND

SEC. 7053. *NEW ARRANGEMENTS TO BORROW.*—Section 17(a) of the Bretton Woods Agreements Act (22 U.S.C. 286e2(a)) is amended in paragraph(3), by adding at the end the following:

": Provided, That of the amounts authorized under this paragraph, the authorization for the dollar equivalent of 9,186,740,000 Special Drawing Rights shall expire as of the date when the rollback of the United States' credit arrangement in the New Arrangements to Borrow of the International Monetary Fund is effective, but no earlier than when the increase of the United States quota authorized in section 74 of the Bretton Woods Agreements Act (22 U.S.C. 286 et seq.) becomes effective".

SEC. 7054. *INTERNATIONAL MONETARY FUND QUOTA.*—The Bretton Woods Agreements Act (22 U.S.C. 286 et seq.) is amended by adding at the end the following:

"Sec. 75. (a) *IN GENERAL.* The United States Governor of the Fund may consent to an increase in the United States quota in the Fund of the dollar equivalent of 41,497,100,000 Special Drawing Rights.

"(b) *SUBJECT TO APPROPRIATIONS.* The authority provided by subsection (a) shall be effective only to such extent and in such amounts as are provided in advance in appropriations Acts."

INTERNATIONAL FINANCIAL INSTITUTIONS

SEC. 7055. The Secretary of the Treasury shall instruct the United States executive director of each international financial institution to use the voice and vote of the United States to advance the America First policy agenda, including through prioritizing economic growth, supporting improved energy access for developing countries through an all-of-the-above approach, procurement reforms that result in U.S. firms winning more procurement contracts financed by multilateral development banks, greater developing country self-reliance through job-rich private sector development, enhanced domestic resource mobilization, and application of graduation policies.

EXPORT-IMPORT BANK DEFAULT RATE EXCLUSIONS

SEC. 7056. Section 8(g) of the Export-Import Bank Act of 1945 (12 U.S.C. 635g(g)) is amended by adding at the end the following paragraph:

"(7) Exclusion of transactions relating to nuclear exports and the program on China and transformational exports. For the purposes of this subsection, the Bank shall exclude financing provided for (A) transactions related to civil nuclear facilities, material, and technologies, and related goods and services, and (B) transactions under the Program on China and Transformational Exports pursuant to section 2(l)".

OTHER TRANSACTION AUTHORITY PILOT

SEC. 7057. (a) *AUTHORITY.* The Secretary of State may carry out a pilot program using the authorities of section 4021 of title 10, United States Code, subject to the requirements in this section, for the purpose of engaging in other transactions (other than contracts, cooperative agreements, and grants), including for research and development regarding advanced critical security technology, such as for advanced technologies, enhanced research, prototype projects, production, cost sharing or matching, and advance payment, without regard to competitive procedures.

(b) *GUIDANCE.* The Secretary shall develop guidelines for use of other transactions under the pilot in consultation with the Office of Management and Budget and make such guidelines publicly available. The Secretary shall not have authority to carry out other transactions under the pilot until the guidelines for other transactions have been made publicly available. The guidelines shall include the following requirements:

(1) An other transaction may be approved under the pilot only if the Department's senior procurement executive determines that use of a contract, grant, or cooperative agreement is not feasible or appropriate.

(2) To the maximum extent practicable, such other transactions shall be allocated by the Department in a manner which will enable small business concerns to participate equitably and proportionately in the conduct of the work of the Department.

(c) *TERMINATION.* The authority to enter into other transactions under this pilot program shall terminate on September 30, 2031.

COOPERATION COUNCIL FOR THE ARAB STATES OF THE GULF PRIVILEGES AND IMMUNITIES

SEC. 7058. The International Organizations Immunities Act (22 U.S.C. 288 et seq.) is amended by adding at the end the following new section: "SEC. 20. Under

such terms and conditions as the President shall determine, the President is authorized to extend the provisions of this subchapter to the Cooperation Council for the Arab States of the Gulf in the same manner, to the same extent, and subject to the same conditions, as they may be extended to a public international organization in which the United States participates pursuant to any treaty or under the authority of any Act of Congress authorizing such participation or making an appropriation for such participation."

CONSULAR AND BORDER SECURITY PROGRAMS VISA SERVICES COST RECOVERY PROPOSAL

SEC. 7059. Section 103 of Public Law 107-173 (8 U.S.C. 1713) is amended as follows:

(1) in subsection (b) —

(A) by inserting "or surcharge" after "machine-readable visa fee"; and

(B) by inserting the following at the end: "The amount of the machine-readable visa fee or surcharge may also be applied to the cost of other consular services not otherwise subject to a fee or surcharge retained by the Department of State."; and

(2) in subsection (d), by inserting "or surcharges" after "amounts collected as fees".

FLY AMERICA ACT EXEMPTIONS

SEC. 7060. Section 40118 of title 49, United States Code, is amended by striking subsection (d) and inserting the following:

"(d) Certain Transportation by Air

(1) Notwithstanding subsections (a) and (c) of this section, any amount available to the Secretary of State or the head of another federal agency may be used to pay for the transportation of an employee of the Department of State or any other employee under Chief of Mission authority, dependents of such employees, and accompanying baggage, by a foreign air carrier when the transportation is between two places outside the United States.

(2) Notwithstanding subsections (a) and (c) of this section, any amount available to the Secretary of State or the head of another Federal agency may be used to pay for the transportation of an employee under Chief of Mission authority, a dependent of such employee, and accompanying baggage, by a foreign air carrier for:

(A) travel for emergency visitation under section 901(9) of the Foreign Service Act of 1980 (22 U.S.C. 4081(9)); or

(B) travel in accordance with a decision by the Secretary of State pursuant to policies and programs for overseas evacuations when the lives of U.S. Government personnel or their dependents are endangered."

HUMANITARIAN ASSISTANCE DIVERSION AND LIABILITY

SEC. 7061. (a) Notwithstanding any other provision or rule of law, any foreign person or entity responsible for the unauthorized diversion or destruction of U.S. humanitarian assistance or humanitarian assistance funded by the United States that is provided by an international organization in this fiscal year or any fiscal year hereafter is liable to the United States for the value of such assistance: Provided, That the Secretary of State or his or her designee shall have the sole discretion to determine whether a foreign person or entity is responsible for such diversion or destruction and the value of such assistance under this section. (b) Where the Secretary of State determines that a foreign person or entity is responsible for the unauthorized diversion or destruction of such assistance, the Secretary of State should take appropriate steps to recover the value of such assistance from the foreign person or entity. (c) Notwithstanding any other provision of law, any funds received by the Department of State pursuant to this section may be credited to an appropriate account of Department of State, which shall remain available until expended: Provided, That the Secretary of State may transfer such funds to an appropriate account of another Federal agency if the diverted or destroyed assistance was provided by such agency.

(b) The Secretary of State may waive any liability incurred pursuant to subsection (a) if the Secretary determines that such a waiver is in the national interest.

INTERNATIONAL COMMUNICATIONS ACTIVITIES

SEC. 7062. (a) *ADMINISTRATIVE FLEXIBILITY FOR INTERNATIONAL BROADCASTING IMPLEMENTING ENTITIES.*—Notwithstanding any other provision of law, including any provision that specifies or directs funding to particular international broadcasting grantees or entities, funds made available under the "International Communication Activities" heading for international broadcasting operations may, during fiscal year 2027, be allocated, transferred, consolidated, or otherwise made available by the Secretary of State in such manner as the Secretary determines necessary to carry out United States international communications objectives: Provided, That nothing in this section shall be construed to require the continued funding of any specific grantee at historical levels.

(b) *PLATFORMS FOR INTERNATIONAL BROADCASTING ACTIVITIES.*—Notwithstanding any other provision of law, including any requirement specifying languages, geographic areas, or transmission platforms for international broadcasting activities,

the Secretary of State or their designee may determine the languages, regions, and means of delivery for activities funded under this Act, as necessary to respond to evolving foreign policy priorities, information environments, and audience consumption patterns: Provided, That this authority shall apply only during fiscal years 2027 and 2028.

(c) **AUDIENCE ASSESSMENT AND EVALUATION TEMPORARY WAIVER.**—Notwithstanding any other provision of law, including any requirement to conduct, commission, or report audience research, reach measurements, or performance metrics in a specific manner, funds made available under this Act may be obligated without regard to such requirements during fiscal year 2027, if the Secretary of State or their designee determines that compliance would impede timely or effective implementation of international broadcasting activities: Provided, That nothing in this section shall be construed to eliminate all performance accountability requirements.

PROMOTING HUMAN FLOURISHING IN FOREIGN ASSISTANCE

SEC. 7063. (a) None of the funds appropriated under title III or under the headings "International Narcotics Control and Law Enforcement", "Nonproliferation, Anti-Terrorism, Demining and Related Programs", "Peacekeeping Operations", or "International Organizations and Programs" in this Act or prior Acts making appropri-

ations for the Department of State, foreign operations, and related programs, that are administered by the Department of State, may be provided via grant award to a nongovernmental organization or international organization if the Secretary of State determines such award is not in compliance with the rule entitled "Protecting Life in Foreign Assistance" published in the Federal Register on January 27, 2026 (91 Fed. Reg. 3319 et seq.).

(b) None of the funds appropriated under title III or under the headings "International Narcotics Control and Law Enforcement", "Nonproliferation, Anti-Terrorism, Demining and Related Programs", "Peacekeeping Operations", or "International Organizations and Programs" in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs, that are administered by the Department of State, may be provided via grant award to a nongovernmental organization or international organization if the Secretary of State determines such award is not in compliance with the rules published in the Federal Register on January 27, 2026 entitled "Combating Gender Ideology in Foreign Assistance" (91 Fed. Reg. 3332 et seq.) and "Combating Discriminatory Equity Ideology in Foreign Assistance" (91 Fed. Reg. 3345 et seq.).