

DEPARTMENT OF HOMELAND SECURITY

The Department of Homeland Security's (DHS) mission is to safeguard the American people, our homeland, and our values with honor and integrity. Threats to our safety and security are constantly evolving and require continuous risk assessments and adaptive strategies to effectively address them. The men and women at DHS demonstrate agility and dedication to our mission by protecting our Nation from threats by land, sea, air, and cyber.

OFFICE OF THE SECRETARY AND EXECUTIVE MANAGEMENT

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Office of the Secretary and for executive management for operations and support, \$325,367,000, of which \$26,050,000 shall remain available until September 30, 2027: Provided, That not to exceed \$30,000 shall be for official reception and representation expenses.

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

Program and Financing (in millions of dollars)

Identification code 070–0100–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0011 Operations and Engagement	94	90	16
0012 Strategy, Policy, and Plans	88	86	127
0013 Management and Oversight	176	188	181
0100 Subtotal, Direct Programs	358	364	324
0799 Total direct obligations	358	364	324
0882 CAS - OSEM O&S Reimbursable program activity	25	52	22
0889 Reimbursable program activities, subtotal	25	52	22
0900 Total new obligations, unexpired accounts	383	416	346
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	22	.....
1012 Unobligated balance transfers between expired and unexpired accounts	1	1	.....
1070 Unobligated balance (total)	23	23	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - CAS OSEM	364	364	325
1120 Appropriations transferred to other acct [070–0112]	-1	.....	.....
1120 Appropriations transferred to other acct [070–0540]	-5	.....	.....
1131 Unobligated balance of appropriations permanently reduced	-2	-1	.....
1160 Appropriation, discretionary (total)	356	363	325
Spending authority from offsetting collections, discretionary:			
1700 Collected - CAS - OSEM O&S	20	4	21
1701 Change in uncollected payments, Federal sources	7	26	.....
1750 Spending auth from offsetting collections, disc (total)	27	30	21
1900 Budget authority (total)	383	393	346
1930 Total budgetary resources available	406	416	346
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	22	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	192	200	296
3010 New obligations, unexpired accounts	383	416	346
3011 Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020 Outlays (gross)	-370	-320	-417
3041 Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050 Unpaid obligations, end of year	200	296	225
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-8	-34
3070 Change in uncollected pymts, Fed sources, unexpired	-7	-26	.....
3071 Change in uncollected pymts, Fed sources, expired	5	.....	.....

3090	Uncollected pymts, Fed sources, end of year	-8	-34	-34
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	186	192	262
3200	Obligated balance, end of year	192	262	191
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	383	393	346
Outlays, gross:				
4010	Outlays from new discretionary authority	240	220	194
4011	Outlays from discretionary balances	130	100	223
4020	Outlays, gross (total)	370	320	417
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-24	-4	-21
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-25	-4	-21
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-7	-26	.....
4052	Offsetting collections credited to expired accounts	5	.....	.....
4060	Additional offsets against budget authority only (total)	-2	-26	.....
4070	Budget authority, net (discretionary)	356	363	325
4080	Outlays, net (discretionary)	345	316	396
4180	Budget authority, net (total)	356	363	325
4190	Outlays, net (total)	345	316	396

The Office of the Secretary and Executive Management directs and leads management of the Department and provides policy guidance to operating bureaus within the organization; plans and executes departmental strategies to accomplish agency objectives and provides central leadership to the Department. Offices supported by resources from this appropriation include: the Office of the Secretary; the Office of Strategy, Policy, and Plans; the Office of Public Affairs; the Office of Legislative Affairs; the Office of the General Counsel; the Office of Health Security; the Privacy Office; and the Office of Partnership and Engagement. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office including the National Biosurveillance Integration Center (NBIC).

The Operations and Support appropriation funds support the costs incurred for the day-to-day operation and maintenance of the organization, including, but not limited to, salaries, services, supplies, utilities, travel, training, and transportation, as well as minor procurement, construction, and improvement projects.

Object Classification (in millions of dollars)

Identification code 070–0100–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	135	135	118
11.3 Other than full-time permanent	11	8	5
11.5 Other personnel compensation	5	10	9
11.8 Special personal services payments .....	.....	1	7
11.9 Total personnel compensation	151	154	139
12.1 Civilian personnel benefits	52	44	37
13.0 Benefits for former personnel .....	.....	8	6
21.0 Travel and transportation of persons	7	8	4
22.0 Transportation of things .....	.....	1	.....
25.1 Advisory and assistance services	55	89	90
25.2 Other services from non-Federal sources	60	24	29
25.3 Other goods and services from Federal sources	10	36	15
25.7 Operation and maintenance of equipment	19	.....	2
26.0 Supplies and materials	1	.....	1
31.0 Equipment	3	.....	1
99.0 Direct obligations	358	364	324
99.0 Reimbursable obligations	25	52	22
99.9 Total new obligations, unexpired accounts	383	416	346

Employment Summary

Identification code 070–0100–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	982	866	786

OPERATIONS AND SUPPORT—Continued
Employment Summary—Continued

Identification code 070–0100–0–1–751	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	54	60	64

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

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

Program and Financing (in millions of dollars)

Identification code 070–1913–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	11	8	
0900 Total new obligations, unexpired accounts (object class 25.2)	11	8	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	8	8	
1930 Total budgetary resources available	12	9	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	8	8
3010 New obligations, unexpired accounts	11	8	
3020 Outlays (gross)	-7	-8	-5
3050 Unpaid obligations, end of year	8	8	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	8	8
3200 Obligated balance, end of year	8	8	3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8	8	
Outlays, gross:			
4011 Outlays from discretionary balances	7	8	5
4180 Budget authority, net (total)	8	8	
4190 Outlays, net (total)	7	8	5

The Office of the Secretary and Executive Management Directorate's Procurement, Construction, and Improvements (PC&I) appropriation provides the support necessary for the planning, operational development/future buildouts, engineering and purchase of assets prior to sustainment. Information technology included in the PC&I account provides useful software and hardware in an operational environment, including non-tangible assets.

FEDERAL ASSISTANCE

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

Program and Financing (in millions of dollars)

Identification code 070–0416–0–1–751	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	33	33	
1120 Appropriations transferred to other acct [070–0413]	-33	-33	
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Trust Funds

GIFTS AND DONATIONS

Program and Financing (in millions of dollars)

Identification code 070–8244–0–7–453	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	10		
0900 Total new obligations, unexpired accounts (object class 26.0)	10		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1021 Recoveries of prior year unpaid obligations	10		
1070 Unobligated balance (total)	13	3	3
1930 Total budgetary resources available	13	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	10		
3010 New obligations, unexpired accounts	10		
3020 Outlays (gross)	-10		
3040 Recoveries of prior year unpaid obligations, unexpired	-10		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	10		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	10		

The Gifts and Donations account represents contributions to the Department from outside sources to facilitate the work of the Department.

MANAGEMENT DIRECTORATE

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Management Directorate for operations and support, \$1,801,928,000: Provided, That not to exceed \$2,000 shall be for official reception and representation expenses.

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

Program and Financing (in millions of dollars)

Identification code 070–0112–0–1–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0012 CAS - Immediate Office of the Under Secretary of Management	6	7	7
0013 CAS - Office of the Chief Readiness Support Officer	232	233	235
0014 CAS - Office of the Chief Human Capital Officer	160	148	156
0015 CAS - Office of the Chief Security Officer	203	202	214
0016 CAS - Chief Procurement Officer	98	96	108
0017 CAS - Office of the Chief Financial Officer	120	121	124
0018 CAS - Office of the Chief Information Officer	691	627	642
0019 CAS - Office of Biometric Identity Management	268	270	294
0020 CAS - Office of Program Accountability and Risk Management	18	18	22
0799 Total direct obligations	1,796	1,722	1,802
0801 USM/CFO Reimbursable program activity	121	183	217
0802 CIO Reimbursable program activity	137	208	201
0899 Total reimbursable obligations	258	391	418
0900 Total new obligations, unexpired accounts	2,054	2,113	2,220
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	212	183	215
1001 Discretionary unobligated balance brought fwd, Oct 1	17		
1011 Unobligated balance transfer from other acct [047–0616]	42		
1011 Unobligated balance transfer from other acct [070–0530]	2		

1011	Unobligated balance transfer from other acct [070-0300]	1	.....	.....
1011	Unobligated balance transfer from other acct [070-0400]	1	.....	.....
1011	Unobligated balance transfer from other acct [070-0406]	2	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	1	1	.....
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070	Unobligated balance (total)	263	184	215
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	1,722	1,722	1,802
1121	Appropriations transferred from other acct [070-0100]	1	.....	.....
1131	Unobligated balance of appropriations permanently reduced	-5	-1	.....
1160	Appropriation, discretionary (total)	1,718	1,721	1,802
Appropriations, mandatory:				
1221	Appropriations transferred from other acct [011-5512] .....	.....	32	.....
Spending authority from offsetting collections, discretionary:				
1700	Collected	93	4	4
1701	Change in uncollected payments, Federal sources	165	387	437
1750	Spending auth from offsetting collections, disc (total)	258	391	441
1900	Budget authority (total)	1,976	2,144	2,243
1930	Total budgetary resources available	2,239	2,328	2,458
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-2	.....	.....
1941	Unexpired unobligated balance, end of year	183	215	238
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,234	1,159	1,289
3010	New obligations, unexpired accounts	2,054	2,113	2,220
3011	Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020	Outlays (gross)	-2,086	-1,983	-2,397
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-45	.....	.....
3050	Unpaid obligations, end of year	1,159	1,289	1,112
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-207	-202	-609
3070	Change in uncollected pymts, Fed sources, unexpired	-165	-387	-437
3071	Change in uncollected pymts, Fed sources, expired	170	-20	-20
3090	Uncollected pymts, Fed sources, end of year	-202	-609	-1,066
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,027	957	680
3200	Obligated balance, end of year	957	680	46
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	1,976	2,112	2,243
Outlays, gross:				
4010	Outlays from new discretionary authority	1,219	1,431	1,510
4011	Outlays from discretionary balances	852	536	877
4020	Outlays, gross (total)	2,071	1,967	2,387
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-254	-4	-4
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-255	-4	-4
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-165	-387	-437
4052	Offsetting collections credited to expired accounts	162	.....	.....
4060	Additional offsets against budget authority only (total)	-3	-387	-437
4070	Budget authority, net (discretionary)	1,718	1,721	1,802
4080	Outlays, net (discretionary)	1,816	1,963	2,383
Mandatory:				
4090	Budget authority, gross .....	.....	32	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	16	.....
4101	Outlays from mandatory balances	15	.....	10
4110	Outlays, gross (total)	15	16	10
4180	Budget authority, net (total)	1,718	1,753	1,802
4190	Outlays, net (total)	1,831	1,979	2,393

The Management Directorate provides enterprise leadership and management and business administration services, as well as biometric and identity management services. These can include financial management, acquisition oversight, workforce management, physical and personnel security requirements, administrative supplies and services, non-programmatic information technology, day-to-day management of headquarters-related property and

assets, daily communication costs, and other general day-to-day management and administration. The Management Directorate includes the following offices: Immediate Office of the Under Secretary for Management; Office of the Chief Readiness Support Officer; Office of the Chief Human Capital Officer; Office of the Chief Procurement Officer; Office of the Chief Financial Officer; Office of the Chief Information Officer; Office of the Chief Security Officer; Office of Biometric Identity Management, and the Office of Program Accountability and Risk Management.

Object Classification (in millions of dollars)

Identification code 070-0112-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	322	376	358
11.3 Other than full-time permanent	19	3	3
11.5 Other personnel compensation	9	10	10
11.9 Total personnel compensation	350	389	371
12.1 Civilian personnel benefits	119	137	130
13.0 Benefits for former personnel .....	.....	.....	1
21.0 Travel and transportation of persons	4	4	3
23.1 Rental payments to GSA	94	115	115
23.3 Communications, utilities, and miscellaneous charges .....	.....	6	6
25.1 Advisory and assistance services	539	383	388
25.2 Other services from non-Federal sources	74	132	167
25.3 Other goods and services from Federal sources	225	345	387
25.4 Operation and maintenance of facilities	6	21	26
25.5 Research and development contracts .....	.....	52	80
25.7 Operation and maintenance of equipment	268	111	102
26.0 Supplies and materials	9	4	4
31.0 Equipment	107	22	21
42.0 Insurance claims and indemnities	1	1	1
99.0 Direct obligations	1,796	1,722	1,802
99.0 Reimbursable obligations	258	391	418
99.9 Total new obligations, unexpired accounts	2,054	2,113	2,220

Employment Summary

Identification code 070-0112-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2,300	2,485	2,399
2001 Reimbursable civilian full-time equivalent employment	20	63	16

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Management Directorate for procurement, construction, and improvements, \$162,182,000, to remain available until September 30, 2028.

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

Program and Financing (in millions of dollars)

Identification code 070-0406-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CAS - Construction and Facility Improvements	499	167	.....
0002 CAS - Mission Support Assets and Infrastructure	32	11	11
0003 CAS - Mission Support Assets and Infrastructure - CUAS	4	.....	.....
0004 CAS - Mission Support Assets and Infrastructure - FSM	100	53	108
0005 CAS - Mission Support Assets and Infrastructure - HRIT	9	6	3
0008 OBIM - HART .....	.....	23	40
0799 Total direct obligations	644	260	162
0900 Total new obligations, unexpired accounts	644	260	162

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	924	579	579
1001 Discretionary unobligated balance brought fwd, Oct 1	924	.....	.....
1010 Unobligated balance transfer to other accts [070-0112]	-2	.....	.....
1021 Recoveries of prior year unpaid obligations	41	.....	.....
1070 Unobligated balance (total)	963	579	579
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	260	260	162

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued
Program and Financing—Continued

Identification code 070-0406-0-1-751	2024 actual	2025 est.	2026 est.
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1701 Change in uncollected payments, Federal sources	-1		
1900 Budget authority (total)	260	260	162
1930 Total budgetary resources available	1,223	839	741
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	579	579	579
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	715	1,182	1,115
3010 New obligations, unexpired accounts	644	260	162
3020 Outlays (gross)	-135	-327	-560
3040 Recoveries of prior year unpaid obligations, unexpired	-41		
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	1,182	1,115	717
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-15	-14	-14
3070 Change in uncollected pymts, Fed sources, unexpired	1		
3090 Uncollected pymts, Fed sources, end of year	-14	-14	-14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	700	1,168	1,101
3200 Obligated balance, end of year	1,168	1,101	703
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	260	260	162
Outlays, gross:			
4010 Outlays from new discretionary authority	10	55	27
4011 Outlays from discretionary balances	125		78
4020 Outlays, gross (total)	135	55	105
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	260	260	162
4080 Outlays, net (discretionary)	134	55	105
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		272	455
4180 Budget authority, net (total)	260	260	162
4190 Outlays, net (total)	134	327	560

The Management Directorate's Procurement, Construction, and Improvements (PC&I) appropriation provides the support necessary for the planning, operational development, engineering, and purchase of one or more assets prior to sustainment. Information technology included in the PC&I account provides useful software and hardware in an operational environment, including non-tangible assets. The PC&I account also covers construction and facilities improvements, including the National Capital Region Consolidation project, necessary for the planning, operational development, and engineering prior to sustainment.

Object Classification (in millions of dollars)

Identification code 070-0406-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	130	6	3
25.2 Other services from non-Federal sources	29	68	92
25.3 Other goods and services from Federal sources	89	180	67
25.4 Operation and maintenance of facilities	393		
31.0 Equipment	3		
32.0 Land and structures		6	
99.0 Direct obligations	644	260	162

99.9	Total new obligations, unexpired accounts	644	260	162
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FEDERAL PROTECTIVE SERVICE

The revenues and collections of security fees credited to this account shall be available until expended for necessary expenses related to the protection of federally owned and leased buildings and for the operations of the Federal Protective Service.

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

Program and Financing (in millions of dollars)

Identification code 070-0542-0-1-804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0802 CAS - FPS Operations	495	474	481
0803 CAS - Countermeasures	1,443	1,730	1,545
0900 Total new obligations, unexpired accounts	1,938	2,204	2,026
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	832	987	918
1021 Recoveries of prior year unpaid obligations	54	32	32
1033 Recoveries of prior year paid obligations	1	2	2
1070 Unobligated balance (total)	887	1,021	952
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,013	2,069	2,069
1701 Change in uncollected payments, Federal sources	25	32	32
1750 Spending auth from offsetting collections, disc (total)	2,038	2,101	2,101
1930 Total budgetary resources available	2,925	3,122	3,053
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	987	918	1,027
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	797	833	1,239
3010 New obligations, unexpired accounts	1,938	2,204	2,026
3020 Outlays (gross)	-1,848	-1,766	-2,086
3040 Recoveries of prior year unpaid obligations, unexpired	-54	-32	-32
3050 Unpaid obligations, end of year	833	1,239	1,147
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-557	-582	-614
3070 Change in uncollected pymts, Fed sources, unexpired	-25	-32	-32
3090 Uncollected pymts, Fed sources, end of year	-582	-614	-646
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	240	251	625
3200 Obligated balance, end of year	251	625	501
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,038	2,101	2,101
Outlays, gross:			
4010 Outlays from new discretionary authority	1,399	1,366	1,366
4011 Outlays from discretionary balances	449	400	720
4020 Outlays, gross (total)	1,848	1,766	2,086
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2,013	-2,069	-2,069
4033 Non-Federal sources	-1	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-2,014	-2,071	-2,071
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-25	-32	-32
4053 Recoveries of prior year paid obligations, unexpired accounts	1	2	2
4060 Additional offsets against budget authority only (total)	-24	-30	-30
4080 Outlays, net (discretionary)	-166	-305	15
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-166	-305	15

The Federal Protective Service (FPS) protects Federal facilities and those who occupy them by conducting law enforcement and protective security services, and leveraging access to the intelligence and information resources of Federal, State, local, tribal, territorial, and private sector partners. FPS conducts Facility Security Assessments and recommends appropriate

countermeasures, ensures stakeholder threat awareness training, and oversees a large contract for a Protective Security Officer workforce. These services provide a comprehensive risk-based approach to facility protection that allows FPS to prioritize its operations to prevent, detect, assess, respond to, and disrupt criminal and other incidents that endanger the Federal community.

Object Classification (in millions of dollars)

Identification code 070-0542-0-1-804		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	137	151	156
11.3	Other than full-time permanent	4	1	.....
11.5	Other personnel compensation	15	26	27
11.9	Total personnel compensation	156	178	183
12.1	Civilian personnel benefits	61	56	57
21.0	Travel and transportation of persons	15	19	19
22.0	Transportation of things	17	13	13
23.1	Rental payments to GSA	38	34	25
23.3	Communications, utilities, and miscellaneous charges	22	15	14
25.1	Advisory and assistance services	52	54	41
25.2	Other services from non-Federal sources	1,508	1,676	1,524
25.3	Other goods and services from Federal sources	28	74	67
25.4	Operation and maintenance of facilities .....	.....	1	1
25.7	Operation and maintenance of equipment	11	49	49
25.8	Subsistence and support of persons	2	1	1
26.0	Supplies and materials	4	5	5
31.0	Equipment	22	24	22
32.0	Land and structures .....	.....	4	4
42.0	Insurance claims and indemnities	2	1	1
99.9	Total new obligations, unexpired accounts	1,938	2,204	2,026

Employment Summary

Identification code 070-0542-0-1-804		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment	1,547	1,550	1,558

OFFICE OF BIOMETRIC IDENTITY MANAGEMENT

Program and Financing (in millions of dollars)

Identification code 070-0521-0-1-751		2024 actual	2025 est.	2026 est.
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2	1	.....
3020	Outlays (gross)	-1	-1	.....
3050	Unpaid obligations, end of year	1	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2	1	.....
3200	Obligated balance, end of year	1	.....	.....
Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances	1	1	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total)	1	1	.....

The Office of Biometric Identity Management (OBIM) provides DHS enterprise biometric identification services to help Federal, State, and local government partners identify people accurately to determine if they pose a risk to the United States. This program supplies the technology for collecting and storing biometric data. The program shares information, provides analysis, updates biometric and terrorist watch lists, and ensures the integrity of the data. OBIM is the lead DHS identity management service provider

and works to ensure that the Homeland is safe, secure, and resilient. OBIM serves as a single authoritative biometric service provider, with cross-cutting responsibilities to serve DHS Components and other mission partners, such as the Department of Justice, the Department of State, and the Department of Defense; State, local, and tribal law enforcement; the Intelligence Community; and foreign government partners.

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 070-4640-0-4-751		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0801	Working Capital Fund (Reimbursable)	1	.....	.....
0900	Total new obligations, unexpired accounts (object class 25.3)	1	.....	.....
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	55	3	3
1021	Recoveries of prior year unpaid obligations	19	.....	.....
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	75	3	3
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected	1	.....	.....
1701	Change in uncollected payments, Federal sources	-72	.....	.....
1750	Spending auth from offsetting collections, disc (total)	-71	.....	.....
1930	Total budgetary resources available	4	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	19	.....	.....
3010	New obligations, unexpired accounts	1	.....	.....
3020	Outlays (gross)	-1	.....	.....
3040	Recoveries of prior year unpaid obligations, unexpired	-19	.....	.....
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-72	.....	.....
3070	Change in uncollected pymts, Fed sources, unexpired	72	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	-53	.....	.....
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	-71	.....	.....
Outlays, gross:				
4011	Outlays from discretionary balances	1	.....	.....
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-1	.....	.....
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-2	.....	.....
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	72	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	73	.....	.....
4080	Outlays, net (discretionary)	-1	.....	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total)	-1	.....	.....

DEPARTMENT OF HOMELAND SECURITY NONRECURRING EXPENSES FUND

Program and Financing (in millions of dollars)

Identification code 070-1914-0-1-751		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Direct program activity	47	.....	.....
0900	Total new obligations, unexpired accounts (object class 25.3)	47	.....	.....

DEPARTMENT OF HOMELAND SECURITY NONRECURRING EXPENSES FUND—Continued

Program and Financing—Continued

Identification code 070–1914–0–1–751	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	134	1
1012 Unobligated balance transfers between expired and unexpired accounts	177		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	182	134	1
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced	-1	-133	
1930 Total budgetary resources available	181	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	134	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13	54	24
3010 New obligations, unexpired accounts	47		
3020 Outlays (gross)	-5	-30	-24
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	54	24	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13	54	24
3200 Obligated balance, end of year	54	24	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	-1	-133	
Outlays, gross:			
4011 Outlays from discretionary balances	5	30	24
4180 Budget authority, net (total)	-1	-133	
4190 Outlays, net (total)	5	30	24

The Nonrecurring Expenses Fund is a no-year account that receives transfers of expired unobligated balances from discretionary accounts prior to cancellation. The Fund is used for information technology system modernization and facilities infrastructure improvements necessary for the operation of the Department.

ANALYSIS AND OPERATIONS

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Office of Intelligence and Analysis and the Office of Homeland Security Situational Awareness for operations and support, \$387,637,000, of which \$121,274,000 shall remain available until September 30, 2027: Provided, That not to exceed \$3,825 shall be for official reception and representation expenses and not to exceed \$2,000,000 is available for facility needs associated with secure space at fusion centers, including improvements to buildings.

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

Program and Financing (in millions of dollars)

Identification code 070–0115–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Analysis and Operations	344	344	388
0801 Analysis and Operations (Reimbursable)	24	41	41
0900 Total new obligations, unexpired accounts	368	385	429
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	10	11
1012 Unobligated balance transfers between expired and unexpired accounts	1	1	
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	11	11	11

Budget authority:

Appropriations, discretionary:			
1100 Appropriation	345	345	388
1121 Appropriations transferred from other acct [070–0861]	1		
1131 Unobligated balance of appropriations permanently reduced	-1	-1	
1160 Appropriation, discretionary (total)	345	344	388
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	41	41
1701 Change in uncollected payments, Federal sources	20		
1750 Spending auth from offsetting collections, disc (total)	24	41	41
1900 Budget authority (total)	369	385	429
1930 Total budgetary resources available	380	396	440
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	10	11	11

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	171	167	272
3010 New obligations, unexpired accounts	368	385	429
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-363	-280	-408
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3041 Recoveries of prior year unpaid obligations, expired	-10		
3050 Unpaid obligations, end of year	167	272	293
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-38	-38	-38
3070 Change in uncollected pymts, Fed sources, unexpired	-20		
3071 Change in uncollected pymts, Fed sources, expired	20		
3090 Uncollected pymts, Fed sources, end of year	-38	-38	-38
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	133	129	234
3200 Obligated balance, end of year	129	234	255

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	369	385	429
Outlays, gross:			
4010 Outlays from new discretionary authority	247	191	214
4011 Outlays from discretionary balances	116	89	194
4020 Outlays, gross (total)	363	280	408
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-23	-41	-41
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-25	-41	-41
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-20		
4052 Offsetting collections credited to expired accounts	21		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	345	344	388
4080 Outlays, net (discretionary)	338	239	367
4180 Budget authority, net (total)	345	344	388
4190 Outlays, net (total)	338	239	367

Analysis and Operations (A&O) provides resources supporting the Office of Intelligence and Analysis (I&A) and the Office of Homeland Security Situational Awareness (OSA). This funding includes both National Intelligence Program (NIP) and non-NIP resources. Even though these two offices are different and distinct in their missions, they work closely together and collaborate with other departmental component agencies and related Federal agencies, as well as State, local, tribal, foreign, and private-sector partners, to improve intelligence analysis, information sharing, incident management support, and situational awareness. I&A's mission is to equip the Homeland Security Enterprise (HSE) with the timely intelligence and information it needs to keep the homeland safe, secure, and resilient. I&A is the interface between the Intelligence Community (IC) and Federal, State, local, and private sector homeland security partners, providing strategic analyses, warning, and actionable intelligence, ensuring departmental leadership, components, law enforcement, and IC partners have the tools they need to confront and disrupt terrorist threats. I&A's unique mission within the IC blends national intelligence with Department of Homeland Security (DHS) component and other stakeholder source data, providing

homeland security-centric analysis. The Under Secretary for Intelligence and Analysis (I&A) leads is the Department's Chief Intelligence Officer responsible for overseeing the DHS Intelligence Enterprise. The Under Secretary is also responsible for implementing the National Strategy on Information Sharing across the Department.

The mission of OSA is to provide information sharing, situational awareness, and a common operating picture, to the HSE and the full spectrum of incident management efforts (i.e., prevention, protection, response, and recovery). OSA supports the DHS mission by maintaining 24/7 operation of the National Operations Center (NOC), enabling multi-agency fusion of law enforcement, national intelligence, emergency response, and private sector real time reporting, and by partnering with other DHS Components and Federal, State, local, tribal, territorial (FSLTT), foreign, private sector, and international partners. To augment NOC Watch capabilities, OSA sections also focus on enhancing our partnerships and collaboration via engagements, establishing two-way information flows, and automating information, and creating augmented reporting to provide additional operational context and broaden understanding about non-incident, homeland security priority topics.

Object Classification (in millions of dollars)

Identification code 070-0115-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	127	136	150
11.5 Other personnel compensation	7	3	5
11.8 Special personal services payments	4	4	4
11.9 Total personnel compensation	138	143	159
12.1 Civilian personnel benefits	48	46	50
21.0 Travel and transportation of persons	3	4	4
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	133	104	110
25.3 Other goods and services from Federal sources	4	12	29
25.7 Operation and maintenance of equipment	16	27	28
26.0 Supplies and materials	1	1	1
31.0 Equipment		6	6
99.0 Direct obligations	344	344	388
99.0 Reimbursable obligations	24	41	41
99.9 Total new obligations, unexpired accounts	368	385	429

Employment Summary

Identification code 070-0115-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	913	1,019	963
2001 Reimbursable civilian full-time equivalent employment	11	11	11

OFFICE OF THE INSPECTOR GENERAL

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Office of Inspector General for operations and support, \$234,058,000: Provided, That not to exceed \$300,000 may be used for certain confidential operational expenses, including the payment of informants, to be expended at the direction of the Inspector General.

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

Program and Financing (in millions of dollars)

Identification code 070-0200-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 CAS - Mission Support	237	237	248
0801 Operating Expenses (Reimbursable)	13	18	19
0900 Total new obligations, unexpired accounts	250	255	267
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	36	26	17

1001 Discretionary unobligated balance brought fwd, Oct 1	34		
1012 Unobligated balance transfers between expired and unexpired accounts	1		
1070 Unobligated balance (total)	37	26	17
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	220	220	234
1121 Appropriations transferred from other acct [070-0702]	2	4	
1121 Appropriations transferred from other acct [070-1912]		1	
1160 Appropriation, discretionary (total)	222	225	234
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [070-0413]	1		
1173 Advance appropriations transferred from other accounts [070-4236]	2	2	2
1173 Advance appropriations transferred from other accounts [070-0702]	1	1	1
1180 Advanced appropriation, discretionary (total)	4	3	3
Spending authority from offsetting collections, discretionary:			
1700 Collected	13	18	19
1900 Budget authority (total)	239	246	256
1930 Total budgetary resources available	276	272	273
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	26	17	6

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	60	53	65
3010 New obligations, unexpired accounts	250	255	267
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-250	-243	-258
3041 Recoveries of prior year unpaid obligations, expired	-8		
3050 Unpaid obligations, end of year	53	65	74
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-7	-7
3090 Uncollected pymts, Fed sources, end of year	-7	-7	-7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	53	46	58
3200 Obligated balance, end of year	46	58	67

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	239	246	256
Outlays, gross:			
4010 Outlays from new discretionary authority	198	198	210
4011 Outlays from discretionary balances	52	45	48
4020 Outlays, gross (total)	250	243	258
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Federal sources	-13	-18	-19
4030 Offsets against gross budget authority and outlays (total)	-13	-18	-19
4180 Budget authority, net (total)	226	228	237
4190 Outlays, net (total)	237	225	239

The Operations and Support appropriation provides the funds necessary for the operations, mission support, and associated management and administration costs for the Office of Inspector General (OIG). The OIG conducts and supervises audits, inspections, and investigations relating to the programs and operations of the Department; promotes economy, efficiency, and effectiveness; and prevents and detects fraud, waste, and abuse in the Department's programs and operations.

Object Classification (in millions of dollars)

Identification code 070-0200-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	108	115	119
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	8	7	7
11.9 Total personnel compensation	118	124	128
12.1 Civilian personnel benefits	49	51	52
21.0 Travel and transportation of persons	2	3	4
23.1 Rental payments to GSA	12	12	12
23.3 Communications, utilities, and miscellaneous charges	5	3	3
25.1 Advisory and assistance services	34	25	26
25.2 Other services from non-Federal sources	1	2	2
25.3 Other goods and services from Federal sources	6	7	7

OPERATIONS AND SUPPORT—Continued

Object Classification—Continued

Identification code 070–0200–0–1–751		2024 actual	2025 est.	2026 est.
25.6	Medical care	1	1	.....
25.7	Operation and maintenance of equipment	5	5	6
26.0	Supplies and materials	1	1	1
31.0	Equipment	3	3	7
99.0	Direct obligations	237	237	248
99.0	Reimbursable obligations	13	18	19
99.9	Total new obligations, unexpired accounts	250	255	267

Employment Summary

Identification code 070–0200–0–1–751		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	703	736	736

ADMINISTRATIVE PROVISIONS

SEC. 101. (a) The Secretary of Homeland Security shall submit a report not later than October 15, 2026, to the Inspector General of the Department of Homeland Security listing all grants and contracts awarded by any means other than full and open competition during fiscal years 2025 or 2026.

(b) The Inspector General shall review the report required by subsection (a) to assess departmental compliance with applicable laws and regulations and report the results of that review to the Committees on Appropriations of the House of Representatives and the Senate not later than February 15, 2027.

SEC. 102. Not later than 30 days after the last day of each month, the Chief Financial Officer of the Department of Homeland Security shall submit to the Committees on Appropriations of the House of Representatives and the Senate a monthly budget and staffing report that includes total obligations of the Department for that month and for the fiscal year at the appropriation and program, project, and activity levels, by the source year of the appropriation.

SEC. 103. (a) The Secretary of Homeland Security, in consultation with the Secretary of the Treasury, shall notify the Committees on Appropriations of the House of Representatives and the Senate of any proposed transfers of funds available under section 9705(g)(4)(B) of title 31, United States Code, from the Department of the Treasury Forfeiture Fund to any agency within the Department of Homeland Security.

(b) None of the funds identified for such a transfer may be obligated until the Committees on Appropriations of the House of Representatives and the Senate are notified of the proposed transfer.

SEC. 104. All official costs associated with the use of Government aircraft by Department of Homeland Security personnel to support official travel of the Secretary and the Deputy Secretary shall be paid from amounts made available for the Office of the Secretary.

SEC. 105. (a) The Under Secretary for Management shall brief the Committees on Appropriations of the House of Representatives and the Senate not later than 45 days after the end of each fiscal quarter on all Level 1 and Level 2 acquisition programs on the Master Acquisition Oversight list between Acquisition Decision Event and Full Operational Capability, including programs that have been removed from such list during the preceding quarter.

(b) For each such program, the briefing described in subsection (a) shall include—

(1) a description of the purpose of the program, including the capabilities being acquired and the component(s) sponsoring the acquisition;

(2) the total number of units, as appropriate, to be acquired annually until procurement is complete under the current acquisition program baseline;

(3) the Acquisition Review Board status, including—

(A) the current acquisition phase by increment, as applicable;

(B) the date of the most recent review; and

(C) whether the program has been paused or is in breach status;

(4) a comparison between the initial Department-approved acquisition program baseline cost, schedule, and performance thresholds and objectives and the program's current such thresholds and objectives, if applicable;

(5) the lifecycle cost estimate, adjusted for comparison to the Future Years Homeland Security Program, including—

(A) the confidence level for the estimate;

(B) the fiscal years included in the estimate;

(C) a breakout of the estimate for the prior five years, the current year, and the budget year;

(D) a breakout of the estimate by appropriation account or other funding source; and

(E) a description of and rationale for any changes to the estimate as compared to the previously approved baseline, as applicable, and during the prior fiscal year;

(6) a summary of the findings of any independent verification and validation of the items to be acquired or an explanation for why no such verification and validation has been performed;

(7) a table displaying the obligation of all program funds by prior fiscal year, the estimated obligation of funds for the current fiscal year, and an estimate for the planned carryover of funds into the subsequent fiscal year;

(8) a listing of prime contractors and major subcontractors; and

(9) narrative descriptions of risks to cost, schedule, or performance that could result in a program breach if not successfully mitigated.

(c) The Under Secretary for Management shall submit each approved Acquisition Decision Memorandum for programs described in this section to the Committees on Appropriations of the House of Representatives and the Senate not later than five business days after the date of approval of such memorandum by the Under Secretary for Management or the designee of the Under Secretary.

U.S. CUSTOMS AND BORDER PROTECTION

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of U.S. Customs and Border Protection for operations and support, including the transportation of unaccompanied alien minors; the provision of air and marine support to Federal, State, local, and international agencies in the enforcement or administration of laws enforced by the Department of Homeland Security; at the discretion of the Secretary of Homeland Security, the provision of such support to Federal, State, and local agencies in other law enforcement and emergency humanitarian efforts; the purchase and lease of up to 7,500 (6,500 for replacement only) police-type vehicles; the purchase, maintenance, or operation of marine vessels, aircraft, and unmanned aerial systems; and contracting with individuals for personal services abroad; \$18,158,588,000; of which \$3,274,000 shall be derived from the Harbor Maintenance Trust Fund for administrative expenses related to the collection of the Harbor Maintenance Fee pursuant to section 9505(c)(3) of the Internal Revenue Code of 1986 (26 U.S.C. 9505(c)(3)) and notwithstanding section 1511(e)(1) of the Homeland Security Act of 2002 (6 U.S.C. 551(e)(1)); of which \$500,000,000 shall be available until September 30, 2027; and of which such sums as become available in the Customs User Fee Account, except sums subject to section 13031(f)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(f)(3)), shall be derived from that account: Provided, That not to exceed \$34,425 shall be for official reception and representation expenses: Provided further, That not to exceed \$150,000 shall be available for payment for rental space in connection with preclearance operations: Provided further, That not to exceed \$2,000,000 shall be for awards of compensation to informants, to be accounted for solely under the certificate of the Secretary of Homeland Security.

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

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–0530–0–1–751		2024 actual	2025 est.	2026 est.
0100	Balance, start of year	1,057	1,065	1,568
	Receipts:			
	Current law:			
1120	Immigration User Fee	1,009	1,106	1,213
1120	Land Border Inspection Fee	78	86	92
1120	Fines and Penalties, Immigration Enforcement Account	1	1	1
1120	Customs Conveyance, Passenger, and Other Fees	363	367	369
1120	Customs Conveyance, Passenger, and Other Fees	131	119	127
1120	Customs Conveyance, Passenger, and Other Fees	742	814	871
1120	US Customs User Fees Account, Merchandise Processing	113	119	127
1120	US Customs User Fees Account, Merchandise Processing	3,168	3,503	3,727
1120	Customs Fees, Inflation Adjustment		331	379
1120	Customs Fees, Inflation Adjustment		73	88
1130	Fees, Customs and Border Protection Services at User Fee Facilities	24	22	23
1140	Payments to Donor Ports Via USACE Operations and Maintenance Acct, Harbor Maintenance Fee Collection		4	4
1199	Total current law receipts	5,629	6,545	7,021

1230	Proposed: Fees, Customs and Border Protection Services at User Fee Facilities			7
1999	Total receipts	5,629	6,545	7,028
2000	Total: Balances and receipts	6,686	7,610	8,596
Appropriations:				
Current law:				
2101	Operations and Support	-174	-118	-135
2101	Operations and Support	-26	-22	-22
2101	Operations and Support	-3,281	-3,503	-3,732
2101	Operations and Support	-266	-367	-369
2101	Operations and Support	-78	-86	-92
2101	Operations and Support	-834	-914	-1,002
2101	Operations and Support	-544	-564	-602
2101	Operations and Support	-104	-86	-88
2101	Operations and Support	-322	-389	-421
2101	Operations and Support	-1	-1	-1
2103	Operations and Support	-9	-10	-10
2103	Operations and Support	-81	-89	-97
2132	Operations and Support	10	10	8
2132	Operations and Support	89	97	104
2199	Total current law appropriations	-5,621	-6,042	-6,459
2201	Proposed: Operations and Support			-7
2999	Total appropriations	-5,621	-6,042	-6,466
5099	Balance, end of year	1,065	1,568	2,130

Program and Financing (in millions of dollars)

Identification code 070-0530-0-1-751		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0004	CAS - Mission Support	2,440	2,436	2,512
0005	CAS - Border Security Operations	7,861	8,278	7,474
0006	CAS - Trade and Travel Operations	8,407	5,837	6,328
0007	CAS - Integrated Operations	1,766	1,796	1,878
0799	Total direct obligations	20,474	18,347	18,192
0801	Reimbursable activity	2,790	3,054	3,290
0900	Total new obligations, unexpired accounts	23,264	21,401	21,482
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	805	825	3,315
1001	Discretionary unobligated balance brought fwd, Oct 1	447	426	
1010	Unobligated balance transfer to other accts [070-0112]	-2		
1011	Unobligated balance transfer from other acct [012-5161]	312		
1012	Unobligated balance transfers between expired and unexpired accounts	19		
1021	Recoveries of prior year unpaid obligations	124	49	21
1033	Recoveries of prior year paid obligations	1	7	4
1070	Unobligated balance (total)	1,259	881	3,340
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	15,143	14,921	14,424
1101	Appropriation (Small Airports)	26	22	22
1101	Appropriation (COBRA - MPF)	3,281	3,503	3,732
1101	Appropriation (COBRA - FTA)	266	367	369
1101	Appropriation (Harbor Maintenance Fee)	3	3	3
1120	Appropriations transferred to other acct [070-0413]	-650	-650	
1131	Unobligated balance of appropriations permanently reduced	-7		
1160	Appropriation, discretionary (total)	18,062	18,166	18,550
Appropriations, mandatory:				
1201	Appropriation (Land Border)	78	86	92
1201	Appropriation (IUF)	834	914	1,002
1201	Appropriation (COBRA)	544	564	602
1201	Appropriation (COBRA - ECCF)	104	86	88
1201	Appropriation (COBRA - FAST Act)	322	389	421
1201	Appropriation (Immigration Enforcement Fines)	1	1	1
1201	Appropriation (USPS 4020)		3	3
1203	Appropriation (previously unavailable)(special or trust)	81	89	97
1221	Appropriations transferred from other acct [012-5161]	360	712	784
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-89	-97	-104
1235	Appropriations precluded from obligation (special or trust)	-322	-389	-421
1260	Appropriations, mandatory (total)	1,913	2,358	2,565
1700	Spending authority from offsetting collections, discretionary: Collected	2,675	2,895	2,896

1701	Change in uncollected payments, Federal sources	174	411	411
1750	Spending auth from offsetting collections, disc (total)	2,849	3,306	3,307
Spending authority from offsetting collections, mandatory:				
1801	Change in uncollected payments, Federal sources	4		
1811	Spending authority from offsetting collections transferred from other accounts [018-4020]	3	5	5
1850	Spending auth from offsetting collections, mand (total)	7	5	5
1900	Budget authority (total)	22,831	23,835	24,427
1930	Total budgetary resources available	24,090	24,716	27,767
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	825	3,315	6,285
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	5,087	4,490	1,974
3010	New obligations, unexpired accounts	23,264	21,401	21,482
3011	Obligations ("upward adjustments"), expired accounts	90		1,315
3020	Outlays (gross)	-23,490	-23,763	-24,657
3040	Recoveries of prior year unpaid obligations, unexpired	-124	-49	-21
3041	Recoveries of prior year unpaid obligations, expired	-337	-105	-50
3050	Unpaid obligations, end of year	4,490	1,974	43
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-470	-581	-952
3070	Change in uncollected pymts, Fed sources, unexpired	-178	-411	-411
3071	Change in uncollected pymts, Fed sources, expired	67	40	25
3090	Uncollected pymts, Fed sources, end of year	-581	-952	-1,338
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	4,617	3,909	1,022
3200	Obligated balance, end of year	3,909	1,022	-1,295

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	20,911	21,472	21,857
Outlays, gross:				
4010	Outlays from new discretionary authority	17,468	17,369	17,613
4011	Outlays from discretionary balances	3,797	3,871	4,104
4020	Outlays, gross (total)	21,265	21,240	21,717
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-2,651	-2,845	-2,910
4033	Non-Federal sources	-133	-162	-117
4040	Offsets against gross budget authority and outlays (total)	-2,784	-3,007	-3,027
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-174	-411	-411
4052	Offsetting collections credited to expired accounts	109	109	127
4053	Recoveries of prior year paid obligations, unexpired accounts		3	4
4060	Additional offsets against budget authority only (total)	-65	-299	-280
4070	Budget authority, net (discretionary)	18,062	18,166	18,550
4080	Outlays, net (discretionary)	18,481	18,233	18,690
Mandatory:				
4090	Budget authority, gross	1,920	2,363	2,570
Outlays, gross:				
4100	Outlays from new mandatory authority	1,582	2,129	2,317
4101	Outlays from mandatory balances	643	394	623
4110	Outlays, gross (total)	2,225	2,523	2,940
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-1	-4	
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	-4		
4143	Recoveries of prior year paid obligations, unexpired accounts	1	4	
4150	Additional offsets against budget authority only (total)	-3	4	
4160	Budget authority, net (mandatory)	1,916	2,363	2,570
4170	Outlays, net (mandatory)	2,224	2,519	2,940
4180	Budget authority, net (total)	19,978	20,529	21,120
4190	Outlays, net (total)	20,705	20,752	21,630

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	19,978	20,529	21,120
Outlays	20,705	20,752	21,630
Legislative proposal, not subject to PAYGO:			
Budget Authority			7

OPERATIONS AND SUPPORT—Continued
Summary of Budget Authority and Outlays—Continued

	2024 actual	2025 est.	2026 est.
Outlays			7
Total:			
Budget Authority	19,978	20,529	21,127
Outlays	20,705	20,752	21,637

U.S. Customs and Border Protection (CBP) works to secure America's borders, while facilitating legitimate trade and travel. CBP is responsible for inspecting travelers at the land, sea, and air ports-of-entry (POEs) for immigration, customs, and agriculture compliance, as well as interdicting illegal entrants between the POEs. CBP enforces the laws regarding admission of foreign-born persons into the United States; identifies and apprehends aliens; and ensures that all goods and persons entering and exiting the United States do so legally. Over 67,000 highly trained CBP employees ensure that the agency performs its mission with vigilance, integrity, and professionalism.

The Operations and Support appropriation funds necessary operations, mission support, and associated management and administrative costs. Major programs include:

Border Security Operations.—This program funds activities designed to protect the Nation through the coordinated use of Border Patrol Agents, technology, and air and marine forces to detect, interdict, and prevent acts of terrorism and the unlawful movement of people, illegal drugs, and other contraband toward or across the borders of the United States. These activities contribute to securing America's Southwest, Northern, and Coastal borders. Through the coordinated use of operational capabilities and assets of the U.S. Border Patrol and Air and Marine Operations, CBP prevents terrorism and terrorist weapons, illegal aliens, smugglers, narcotics, and other contraband from moving across the borders of the United States.

Trade and Travel Operations.—This program funds the mitigation of terrorist threats and the prevention of contraband from entering the U.S. while facilitating the legal flow of people and trade. CBP achieves this mission by deploying CBP officers to the POEs and by using a combination of technology, intelligence, risk information, targeting, and international cooperation to screen inbound international cargo and travelers and, in targeted border areas, to screen departing export cargo. Additional attention to outbound travel along areas of the Southwest border helps prevent the exit of money and weapons for illegal purposes. CBP has extended a zone of security beyond the United States' physical borders through bilateral cooperation with other nations, private-sector partnerships, expanded targeting, and advance scrutiny of information on people and products coming into the U.S.

Integrated Operations.—This program captures the activities to establish the foundation for an integrated, all-hazards planning framework helping to mitigate routine emergencies, catastrophic events and interruptions of border security operations both at and between the ports of entry. Activities funded in the program operate at the national level and are not limited to a specific geographical area. Integrated Operations include funding for command and control, coordination, occupational health and safety, and information and situational awareness for multiple CBP mission programs.

Mission Support.—This program captures activities that are standardized across the Department of Homeland Security that provide enterprise leadership, management, and/or business administration services and describes the capabilities and activities that support the day-to-day management and back office functions enabling both CBP and the Department to operate efficiently and effectively. Key capabilities include conducting agency planning and performance management; managing finances; managing the agency workforce to include recruiting, hiring, screening, equipping, and training new employees; providing physical and personnel security; acquiring goods and services; managing information technology; managing agency property and assets; managing agency communications; managing legal affairs; and providing general management and administration.

This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

Object Classification (in millions of dollars)

Identification code 070-0530-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	6,901	6,245	6,418
11.3 Other than full-time permanent	5	5	11
11.5 Other personnel compensation	1,649	1,492	1,534
11.8 Special personal services payments	41	37	
11.9 Total personnel compensation	8,596	7,779	7,963
12.1 Civilian personnel benefits	4,507	4,079	3,763
13.0 Benefits for former personnel	1	1	
21.0 Travel and transportation of persons	211	191	211
22.0 Transportation of things	23	21	34
23.1 Rental payments to GSA	625	566	685
23.2 Rental payments to others	41	37	57
23.3 Communications, utilities, and miscellaneous charges	147	133	140
24.0 Printing and reproduction	6	5	6
25.1 Advisory and assistance services	74	67	114
25.2 Other services from non-Federal sources	2,287	2,068	3,481
25.3 Other goods and services from Federal sources	356	232	82
25.4 Operation and maintenance of facilities	386	259	329
25.6 Medical care	328	297	244
25.7 Operation and maintenance of equipment	371	336	182
25.8 Subsistence and support of persons	1,552	1,404	
26.0 Supplies and materials	379	343	275
31.0 Equipment	528	478	607
32.0 Land and structures	34	31	16
42.0 Insurance claims and indemnities	6	5	3
44.0 Refunds	14	13	
91.0 Unvouchered	2	2	
99.0 Direct obligations	20,474	18,347	18,192
99.0 Reimbursable obligations	2,790	3,054	3,290
99.9 Total new obligations, unexpired accounts	23,264	21,401	21,482

Employment Summary

Identification code 070-0530-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	52,412	54,036	55,487
2001 Reimbursable civilian full-time equivalent employment	10,408	11,838	11,895

OPERATIONS AND SUPPORT

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 070-0530-2-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Reimbursable activity			7
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (Small Airports)			7
1900 Budget authority (total)			7
1930 Total budgetary resources available			7
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			7
3020 Outlays (gross)			-7
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			7
Outlays, gross:			
4010 Outlays from new discretionary authority			7
4180 Budget authority, net (total)			7
4190 Outlays, net (total)			7

The Budget proposes providing CBP with the authority to recover all costs associated with providing immigration and agriculture services at User Fee Facilities. CBP is charged with enabling legitimate trade and travel through the enforcement of laws and regulations spanning customs,

immigration, border security, and agricultural protection at hundreds of locations across the country. Current legislation authorizes charging a fee for customs services provided at User Fee Facilities; however, there is an increased need for CBP to recoup the costs of immigration and agriculture services that can be clearly segregated from the customs services provided at User Fee Facilities.

Object Classification (in millions of dollars)

Identification code 070–0530–2–1–751	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
23.3 Communications, utilities, and miscellaneous charges			3
25.2 Other services from non-Federal sources			2
31.0 Equipment			2
99.0 Reimbursable obligations			7
99.9 Total new obligations, unexpired accounts			7

BORDER SECURITY FENCING, INFRASTRUCTURE, AND TECHNOLOGY**Program and Financing** (in millions of dollars)

Identification code 070–0533–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Development and Deployment	7	1	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	6	6
1021 Recoveries of prior year unpaid obligations		1	
1070 Unobligated balance (total)	15	7	6
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced	-2		
1930 Total budgetary resources available	13	7	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	6	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13	16	
3010 New obligations, unexpired accounts	7	1	
3020 Outlays (gross)	-4	-16	
3040 Recoveries of prior year unpaid obligations, unexpired		-1	
3050 Unpaid obligations, end of year	16		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13	16	
3200 Obligated balance, end of year	16		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	-2		
Outlays, gross:			
4011 Outlays from discretionary balances	4	16	
4180 Budget authority, net (total)	-2		
4190 Outlays, net (total)	4	16	

Object Classification (in millions of dollars)

Identification code 070–0533–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	3	1	
25.3 Other goods and services from Federal sources	4		
99.9 Total new obligations, unexpired accounts	7	1	

AUTOMATION MODERNIZATION, CUSTOMS AND BORDER PROTECTION**Program and Financing** (in millions of dollars)

Identification code 070–0531–0–1–751	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		2	2
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	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
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2		
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of U.S. Customs and Border Protection for procurement, construction, and improvements, including procurement of marine vessels, aircraft, and unmanned aerial systems, \$765,762,000, of which \$513,762,000 shall remain available until September 30, 2028, and of which \$252,000,000 shall remain available until September 30, 2030.

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

Program and Financing (in millions of dollars)

Identification code 070–0532–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0007 CAS - Mission Support Assets and Infrastructure	13	18	10
0008 CAS - Border Security Assets and Infrastructure	558	283	244
0009 CAS - Trade and Travel Assets and Infrastructure	100	381	137
0010 CAS - Integrated Operations Assets and Infrastructure	74	76	123
0012 CAS - Construction and Facility Improvements	64	92	252
0799 Total direct obligations	809	850	766
0801 Reimbursable program activity	335	28	28
0900 Total new obligations, unexpired accounts	1,144	878	794
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,181	1,306	1,612
1021 Recoveries of prior year unpaid obligations	658	184	203
1070 Unobligated balance (total)	1,839	1,490	1,815
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	850	850	766
1131 Unobligated balance of appropriations permanently reduced	-1		
1160 Appropriation, discretionary (total)	849	850	766
Spending authority from offsetting collections, discretionary:			
1700 Collected	17	15	15
1701 Change in uncollected payments, Federal sources	131	135	135
1750 Spending auth from offsetting collections, disc (total)	148	150	150
1900 Budget authority (total)	997	1,000	916
1930 Total budgetary resources available	2,836	2,490	2,731
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-386		
1941 Unexpired unobligated balance, end of year	1,306	1,612	1,937
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,484	2,988	2,202
3010 New obligations, unexpired accounts	1,144	878	794
3011 Obligations ("upward adjustments"), expired accounts	5	1	1
3020 Outlays (gross)	-979	-1,448	-1,289
3040 Recoveries of prior year unpaid obligations, unexpired	-658	-184	-203
3041 Recoveries of prior year unpaid obligations, expired	-8	-33	-33

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued
Program and Financing—Continued

Identification code 070–0532–0–1–751	2024 actual	2025 est.	2026 est.
3050 Unpaid obligations, end of year	2,988	2,202	1,472
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-357	-488	-623
3070 Change in uncollected pymts, Fed sources, unexpired	-131	-135	-135
3090 Uncollected pymts, Fed sources, end of year	-488	-623	-758
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,127	2,500	1,579
3200 Obligated balance, end of year	2,500	1,579	714
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	997	1,000	916
Outlays, gross:			
4010 Outlays from new discretionary authority	87	300	275
4011 Outlays from discretionary balances	892	1,148	1,014
4020 Outlays, gross (total)	979	1,448	1,289
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-17	-15	-15
4040 Offsets against gross budget authority and outlays (total)	-17	-15	-15
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-131	-135	-135
4060 Additional offsets against budget authority only (total)	-131	-135	-135
4070 Budget authority, net (discretionary)	849	850	766
4080 Outlays, net (discretionary)	962	1,433	1,274
4180 Budget authority, net (total)	849	850	766
4190 Outlays, net (total)	962	1,433	1,274

The U.S. Customs and Border Protection (CBP) Procurement, Construction, and Improvements (PC&I) appropriation provides the funds necessary for the planning, operational development, engineering, and purchase of one or more assets prior to sustainment. The funding within this account enables investments in border security technology, aircraft, marine vessels, tactical infrastructure, information technology systems, and other acquisitions. PC&I funding also supports the construction and modernization of critical facilities and associated infrastructure. These investments enable CBP to accomplish its complex mission of protecting the border while facilitating lawful trade, travel, and immigration. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

Object Classification (in millions of dollars)

Identification code 070–0532–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges	1		
25.1 Advisory and assistance services			8
25.2 Other services from non-Federal sources	189	438	256
25.3 Other goods and services from Federal sources	122		35
26.0 Supplies and materials	15	14	12
31.0 Equipment	149	274	203
32.0 Land and structures	333	124	252
99.0 Direct obligations	809	850	766
99.0 Reimbursable obligations	335	28	28
99.9 Total new obligations, unexpired accounts	1,144	878	794

AIR AND MARINE INTERDICTION, OPERATIONS, MAINTENANCE, AND PROCUREMENT

Program and Financing (in millions of dollars)

Identification code 070–0544–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operations and Maintenance	1		
0799 Total direct obligations	1		

0900 Total new obligations, unexpired accounts (object class 25.2)	1		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		2	2
1021 Recoveries of prior year unpaid obligations	2		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	3	2	2
1930 Total budgetary resources available	3	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	5	
3010 New obligations, unexpired accounts	1		
3020 Outlays (gross)		-5	
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	5	
3200 Obligated balance, end of year	5		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		5	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4080 Outlays, net (discretionary)	-1	5	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-1	5	
Enhanced Inspectional Services			
Program and Financing (in millions of dollars)			
Identification code 070–4363–0–3–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Enhanced Inspectional Services (Reimbursable)	46	51	52
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	15	15
Budget authority:			
1700 Spending authority from offsetting collections, discretionary:			
Collected	50	51	52
1930 Total budgetary resources available	61	66	67
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15	15	15
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	4	
3010 New obligations, unexpired accounts	46	51	52
3020 Outlays (gross)	-45	-55	-52
3050 Unpaid obligations, end of year	4		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	4	
3200 Obligated balance, end of year	4		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	50	51	52
Outlays, gross:			
4010 Outlays from new discretionary authority	32	51	52
4011 Outlays from discretionary balances	13	4	
4020 Outlays, gross (total)	45	55	52
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-50	-51	-52

4180	Budget authority, net (total)			
4190	Outlays, net (total)	-5	4	

Under Section 481 of the Cross-Border Trade Enhancement Act of 2016 (P.L. 114-279), the Commissioner of Customs and Border Protection (CBP) may approve requests from interested parties to reimburse CBP for enhanced inspectional services. Subjected to limitations, CBP is authorized to receive reimbursement from corporations, Government agencies, and other interested parties for certain inspection services in the air, land, and sea environments at domestic locations. This allows CBP to provide services to requesting parties that it could not provide in the absence of reimbursement. The Enhanced Inspectional Services account is used to manage funds associated with reimbursable agreements with external parties.

Object Classification (in millions of dollars)

Identification code 070-4363-0-3-751	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	2	3	3
11.5 Other personnel compensation	26	28	29
11.9 Total personnel compensation	28	31	32
12.1 Civilian personnel benefits	13	15	15
25.2 Other services from non-Federal sources	4	4	4
31.0 Equipment	1	1	1
99.9 Total new obligations, unexpired accounts	46	51	52

REFUNDS, TRANSFERS, AND EXPENSES OF OPERATION, PUERTO RICO

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5687-0-2-806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	17	16	16
Receipts:			
Current law:			
1110 Deposits, Duties, and Taxes, Puerto Rico	283	283	283
2000 Total: Balances and receipts	300	299	299
Appropriations:			
Current law:			
2101 Refunds, Transfers, and Expenses of Operation, Puerto Rico	-283	-283	-283
2103 Refunds, Transfers, and Expenses of Operation, Puerto Rico	-17	-16	-16
2132 Refunds, Transfers, and Expenses of Operation, Puerto Rico	16	16	16
2199 Total current law appropriations	-284	-283	-283
2999 Total appropriations	-284	-283	-283
5099 Balance, end of year	16	16	16

Program and Financing (in millions of dollars)

Identification code 070-5687-0-2-806	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Refunds, Transfers, and Expenses of Operation, Puerto Rico (Direct)	371	283	283
0100 Direct program activities, subtotal	371	283	283
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	214	132	132
1021 Recoveries of prior year unpaid obligations	5		
1070 Unobligated balance (total)	219	132	132
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	283	283	283
1203 Appropriation (previously unavailable)(special or trust)	17	16	16
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-16	-16	-16
1260 Appropriations, mandatory (total)	284	283	283
1930 Total budgetary resources available	503	415	415

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	132	132	132

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	124	67	76
3010 New obligations, unexpired accounts	371	283	283
3020 Outlays (gross)	-423	-274	-184
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3050 Unpaid obligations, end of year	67	76	175
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	124	67	76
3200 Obligated balance, end of year	67	76	175

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	284	283	283
Outlays, gross:			
4100 Outlays from new mandatory authority	141	142	142
4101 Outlays from mandatory balances	282	132	42
4110 Outlays, gross (total)	423	274	184
4180 Budget authority, net (total)	284	283	283
4190 Outlays, net (total)	423	274	184

Per 48 U.S.C. 740, duties and taxes collected by U.S. Customs and Border Protection (CBP) in the Commonwealth of Puerto Rico are deposited in a mandatory trust called the Puerto Rico Trust Fund (PRTF). CBP is authorized to reimburse costs incurred in performing commercial operations related to duty and tax collections in the Commonwealth with revenues available in PRTF. After recovering the costs of those activities, accounting for any outstanding liabilities (i.e., custodial liabilities, refunds, and draw-back activity), and executing another use of available revenue agreed upon between the Commonwealth and U.S. Immigration and Customs Enforcement, available collections are transferred to Puerto Rico's Treasury (Hacienda) to be expended by the Government of Puerto Rico, as established by law.

Object Classification (in millions of dollars)

Identification code 070-5687-0-2-806	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	34	27	28
11.5 Other personnel compensation	2	1	1
11.9 Total personnel compensation	36	28	29
12.1 Civilian personnel benefits	20	16	16
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others	1		
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	19	14	14
25.3 Other goods and services from Federal sources	40	30	30
25.4 Operation and maintenance of facilities	5	4	4
25.7 Operation and maintenance of equipment	3	2	2
26.0 Supplies and materials	7	5	5
31.0 Equipment	4	3	3
41.0 Grants, subsidies, and contributions	205	156	155
44.0 Refunds	27	21	21
99.9 Total new obligations, unexpired accounts	371	283	283

Employment Summary

Identification code 070-5687-0-2-806	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	274	228	229

INTERNATIONAL REGISTERED TRAVELER

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5543-0-2-751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			

INTERNATIONAL REGISTERED TRAVELER—Continued

Special and Trust Fund Receipts—Continued

Identification code 070-5543-0-2-751	2024 actual	2025 est.	2026 est.
Receipts:			
Current law:			
1120 International Registered Traveler Program Fund	369	405	433
2000 Total: Balances and receipts	369	405	433
Appropriations:			
Current law:			
2101 International Registered Traveler	-369	-405	-433
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 070-5543-0-2-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 International Registered Traveler (Direct)	280	405	433
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	387	491	491
1021 Recoveries of prior year unpaid obligations	15		
1070 Unobligated balance (total)	402	491	491
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	369	405	433
1930 Total budgetary resources available	771	896	924
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	491	491	491
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	190	205	237
3010 New obligations, unexpired accounts	280	405	433
3020 Outlays (gross)	-250	-373	-282
3040 Recoveries of prior year unpaid obligations, unexpired	-15		
3050 Unpaid obligations, end of year	205	237	388
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	190	205	237
3200 Obligated balance, end of year	205	237	388
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	369	405	433
Outlays, gross:			
4010 Outlays from new discretionary authority	16	169	181
4011 Outlays from discretionary balances	234	204	101
4020 Outlays, gross (total)	250	373	282
4180 Budget authority, net (total)	369	405	433
4190 Outlays, net (total)	250	373	282

The International Registered Traveler Program is authorized under section 565(3)(A) of the Consolidated Appropriations Act of 2008 (P.L. 110-161). U.S. Customs and Border Protection established Global Entry as an international registered traveler program that incorporates technologies, such as biometrics and e-passports, and security threat assessments to expedite screening and processing of international passengers. Global Entry allows expedited clearance for pre-approved and low-risk travelers upon arrival in the United States. The International Registered Traveler account is used to fund Global Entry program activities.

Object Classification (in millions of dollars)

Identification code 070-5543-0-2-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	28	40	43
11.5 Other personnel compensation	41	59	63
11.9 Total personnel compensation	69	99	106
12.1 Civilian personnel benefits	14	20	21
21.0 Travel and transportation of persons	1	2	2
23.3 Communications, utilities, and miscellaneous charges	9	13	14
24.0 Printing and reproduction	60	86	92

25.2 Other services from non-Federal sources	95	138	147
25.3 Other goods and services from Federal sources	16	24	25
25.4 Operation and maintenance of facilities	1	2	2
25.7 Operation and maintenance of equipment	1	1	2
31.0 Equipment	14	20	22
99.9 Total new obligations, unexpired accounts	280	405	433

Employment Summary

Identification code 070-5543-0-2-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	420	259	330

ELECTRONIC SYSTEM FOR TRAVEL AUTHORIZATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5595-0-2-751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	2	2	2
Receipts:			
Current law:			
1110 Electronic System for Travel Authorization (ESTA) Fees	52	57	60
2000 Total: Balances and receipts	54	59	62
Appropriations:			
Current law:			
2101 Electronic System for Travel Authorization	-52	-57	-60
2103 Electronic System for Travel Authorization	-3	-3	-3
2132 Electronic System for Travel Authorization	3	3	3
2199 Total current law appropriations	-52	-57	-60
2999 Total appropriations	-52	-57	-60
5099 Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 070-5595-0-2-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Electronic System for Travel Authorization (ESTA) (Direct)	42	57	60
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	30	30
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	20	30	30
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	52	57	60
1203 Appropriation (previously unavailable)(special or trust)	3	3	3
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	-3	-3
1260 Appropriations, mandatory (total)	52	57	60
1930 Total budgetary resources available	72	87	90
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	30	30	30
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	19	16	13
3010 New obligations, unexpired accounts	42	57	60
3020 Outlays (gross)	-43	-60	-53
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	16	13	20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	19	16	13
3200 Obligated balance, end of year	16	13	20

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	52	57	60
Outlays, gross:			
4100 Outlays from new mandatory authority	13	31	33
4101 Outlays from mandatory balances	30	29	20
4110 Outlays, gross (total)	43	60	53
4180 Budget authority, net (total)	52	57	60

4190	Outlays, net (total)	43	60	53
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The Implementing Recommendations of the 9/11 Commission Act of 2007 (P.L. 110–53) required the establishment of an electronic authorization system to pre-screen noncitizens prior to arrival in the United States. This mandate was made operational by the creation of the Electronic System for Travel Authorization (ESTA). ESTA operates under informed compliance, requiring all Visa Waiver Program travelers to obtain authorization prior to travel. The Visa Waiver Program allows visitors to travel to the United States for business or pleasure for 90 days or less without obtaining a visa. This account funds the provision and administration of the ESTA system.

Object Classification (in millions of dollars)

Identification code 070–5595–0–2–751	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2	3	3
11.9 Total personnel compensation	2	3	3
12.1 Civilian personnel benefits	1	1	1
21.0 Travel and transportation of persons	1		
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	28	39	41
25.7 Operation and maintenance of equipment	2	3	3
31.0 Equipment	7	10	11
99.9 Total new obligations, unexpired accounts	42	57	60

Employment Summary

Identification code 070–5595–0–2–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	16	39	23

APEC BUSINESS TRAVEL CARD**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070–5569–0–2–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Fees, APEC Business Travel Card	2	2	2
2000 Total: Balances and receipts	2	2	2
Appropriations:			
Current law:			
2101 APEC Business Travel Card	-2	-2	-2
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 070–5569–0–2–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 APEC Business Travel Card	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	1	1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	2	2
1900 Budget authority (total)	2	2	2
1930 Total budgetary resources available	3	3	3
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	1	
3010 New obligations, unexpired accounts	2	2	2
3020 Outlays (gross)	-3	-3	-2

3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	1	
3200	Obligated balance, end of year	1		

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority	1	2	2
4101 Outlays from mandatory balances	2	1	
4110 Outlays, gross (total)	3	3	2
4180 Budget authority, net (total)	2	2	2
4190 Outlays, net (total)	3	3	2

9–11 RESPONSE AND BIOMETRIC EXIT ACCOUNT**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070–5702–0–2–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	1		1
Receipts:			
Current law:			
1120 Temporary L-1 Visa Fees, 9–11 Response and Biometric Exit Account	2	3	2
1120 Temporary H-1B Visa Fees, 9–11 Response and Biometric Exit Account	15	15	13
1199 Total current law receipts	17	18	15
1999 Total receipts	17	18	15
2000 Total: Balances and receipts	18	18	16
Appropriations:			
Current law:			
2101 9–11 Response and Biometric Exit Account	-18	-17	-16
2103 9–11 Response and Biometric Exit Account	-1	-1	-1
2132 9–11 Response and Biometric Exit Account	1	1	1
2199 Total current law appropriations	-18	-17	-16
2999 Total appropriations	-18	-17	-16
5099 Balance, end of year		1	

Program and Financing (in millions of dollars)

Identification code 070–5702–0–2–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	23	17	16
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	5	5
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	10	5	5
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	18	17	16
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	18	17	16
1930 Total budgetary resources available	28	22	21
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	35	19	9
3010 New obligations, unexpired accounts	23	17	16
3020 Outlays (gross)	-38	-27	-13
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	19	9	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	35	19	9
3200 Obligated balance, end of year	19	9	12

9–11 RESPONSE AND BIOMETRIC EXIT ACCOUNT—Continued

Program and Financing—Continued

Identification code 070–5702–0–2–751	2024 actual	2025 est.	2026 est.
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	18	17	16
Outlays, gross:			
4100 Outlays from new mandatory authority	1	8	8
4101 Outlays from mandatory balances	37	19	5
4110 Outlays, gross (total)	38	27	13
4180 Budget authority, net (total)	18	17	16
4190 Outlays, net (total)	38	27	13

Division O of the Consolidated Appropriations Act of 2016 (P.L. 114–113) established the 9–11 Response and Biometric Exit Account. Pursuant to the law, amounts in this account shall be available to the Secretary of Homeland Security without further appropriation for implementing the biometric entry and exit system described in section 7208 of the Intelligence Reform and Terrorism Prevention Act of 2004 (8 U.S.C. 1365b). The 9–11 Response and Biometric Entry-Exit fee revenue comes from applicants for H1-B and L-1 visas, which are collected by the U.S. Citizenship and Immigration Services (USCIS).

Object Classification (in millions of dollars)

Identification code 070–5702–0–2–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	20	15	14
25.7 Operation and maintenance of equipment	2	1	1
31.0 Equipment	1	1	1
99.9 Total new obligations, unexpired accounts	23	17	16

Trust Funds

U.S. CUSTOMS REFUNDS, TRANSFERS AND EXPENSES, UNCLAIMED AND ABANDONED GOODS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–8789–0–7–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Proceeds of the Sales of Unclaimed Abandoned, Seized Goods	2	2	2
2000 Total: Balances and receipts	2	2	2
Appropriations:			
Current law:			
2101 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods	-2	-2	-2
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 070–8789–0–7–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Aban (Direct)	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	2	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	2	2
1930 Total budgetary resources available	4	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	
3010 New obligations, unexpired accounts	2	2	2
3020 Outlays (gross)	-2	-4	-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:

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

This account expends proceeds from the auction of unclaimed and abandoned goods, authorized by 19 CFR 127.41. Unclaimed merchandise that arrives at a U.S. port, also called General Order (GO) merchandise, is stored by a CBP approved warehouse for 6 months until the merchandise can be sold. During the 6-month period, if an entry is filed and payment is made (applicable duties, taxes, fees, storage charges, and transportation charges), the merchandise is then released from the GO warehouse. If no claim is made after 6 months, the merchandise is considered Abandoned goods and the GO Contractor (hired by CBP) conducts an auction sale.

U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of U.S. Immigration and Customs Enforcement for operations and support, including the purchase and lease of up to 3,790 (2,350 for replacement only) police-type vehicles; overseas vetted units; and maintenance, minor construction, and minor leasehold improvements at owned and leased facilities; \$10,840,635,000; of which not less than \$6,000,000 shall remain available until expended for efforts to enforce laws against forced child labor; of which \$46,696,000 shall remain available until September 30, 2027; of which not less than \$2,000,000 is for paid apprenticeships for participants in the Human Exploitation Rescue Operative Child-Rescue Corps; of which not less than \$15,000,000 shall be available for investigation of intellectual property rights violations, including operation of the National Intellectual Property Rights Coordination Center; and of which not less than \$6,250,527,000 shall be for enforcement, detention, and removal operations, including transportation of unaccompanied alien minors: Provided, That not to exceed \$41,475 shall be for official reception and representation expenses: Provided further, That not to exceed \$10,000,000 shall be available until expended for conducting special operations under section 3131 of the Customs Enforcement Act of 1986 (19 U.S.C. 2081): Provided further, That not to exceed \$4,000,000 shall be for awards of compensation to informants, to be accounted for solely under the certificate of the Secretary of Homeland Security: Provided further, That not to exceed \$11,216,000 shall be available to fund or reimburse other Federal agencies for the costs associated with the care, maintenance, and repatriation of smuggled aliens unlawfully present in the United States.

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

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–0540–0–1–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	32	29	78
Receipts:			
Current law:			
1120 Breached Bond Penalties Greater Than \$8M, Breached Bond Detention Fund	33	49	55
1120 Student and Exchange Visitor Fee	243	241	215
1120 Detention and Removal Operations Fees			3
1199 Total current law receipts	276	290	273
1999 Total receipts	276	290	273

2000	Total: Balances and receipts	308	319	351
	Appropriations:			
	Current law:			
2101	Operations and Support	-243	-216	-217
2101	Operations and Support	-33	-24	-55
2101	Operations and Support	-3	-1	-3
2103	Operations and Support	-14	-14	-14
2103	Operations and Support	-2	-2	-2
2132	Operations and Support	14	14	12
2132	Operations and Support	2	2	3
2199	Total current law appropriations	-279	-241	-276
2999	Total appropriations	-279	-241	-276
5099	Balance, end of year	29	78	75

Program and Financing (in millions of dollars)

Identification code 070–0540–0–1–751	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0001	Immigration and Customs Enforcement (Direct)	520	556	991
0002	CAS - Mission Support	1,515	1,518	1,550
0003	CAS - Office of the Principal Legal Advisor	416	442	458
0004	CAS - Homeland Security Investigations	2,404	2,459	2,582
0005	CAS - Enforcement and Removal Operations	5,118	5,568	6,251
0799	Total direct obligations	9,973	9,987	10,841
0801	Immigration and Customs Enforcement (Reimbursable)	186	186	105
0900	Total new obligations, unexpired accounts	10,159	10,173	10,946
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	487	556	991
1001	Discretionary unobligated balance brought fwd, Oct 1	26		
1011	Unobligated balance transfer from other acct [011–1070]	1		
1012	Unobligated balance transfers between expired and unexpired accounts	14		
1020	Adjustment of unobligated bal brought forward, Oct 1	4		
1021	Recoveries of prior year unpaid obligations	38		
1070	Unobligated balance (total)	544	556	991
Budget authority:				
Appropriations, discretionary:				
1100	Base Appropriation	9,502	9,987	10,841
1121	Appropriations transferred from other acct [070–0100]	5		
1121	Appropriations transferred from other acct [070–0861]	4		
1121	Appropriations transferred from other acct [011–1070]	2		
1131	Unobligated balance of appropriations permanently reduced	-11		
1160	Appropriation, discretionary (total)	9,502	9,987	10,841
Appropriations, mandatory:				
1201	Student and Exchange Visitor Program	243	216	217
1201	Breached Bond Detention Fund	33	24	55
1201	Immigration User Fee	174	118	135
1201	Detention and Removal Operations Fees	3	1	3
1203	Student and Exchange Visitor Program (previously unavailable)	14	14	14
1203	Breached Bond Detention Fund (previously unavailable)	2	2	2
1203	Immigration User Fee (previously unavailable)	9	10	10
1232	Appropriations temporarily reduced (Student and Exchange Visitor Program)	-14	-14	-12
1232	Appropriations temporarily reduced (Breached Bond Fund)	-2	-2	-3
1232	Appropriations temporarily reduced (Immigration User Fee)	-10	-10	-8
1260	Appropriations, mandatory (total)	452	359	413
Spending authority from offsetting collections, discretionary:				
1700	Collected	140	227	220
1701	Change in uncollected payments, Federal sources	4		
1750	Spending auth from offsetting collections, disc (total)	144	227	220
Spending authority from offsetting collections, mandatory:				
1800	Collected	35	35	
1801	Change in uncollected payments, Federal sources	52		
1850	Spending auth from offsetting collections, mand (total)	87	35	
1900	Budget authority (total)	10,185	10,608	11,474
1930	Total budgetary resources available	10,729	11,164	12,465
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-14		
1941	Unexpired unobligated balance, end of year	556	991	1,519

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2,766	2,567	3,093
3010	New obligations, unexpired accounts	10,159	10,173	10,946
3011	Obligations ("upward adjustments"), expired accounts	60	.....	.....
3020	Outlays (gross)	-10,193	-9,647	-12,529
3040	Recoveries of prior year unpaid obligations, unexpired	-38	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-187	.....	.....
3050	Unpaid obligations, end of year	2,567	3,093	1,510
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-196	-155	-155
3070	Change in uncollected pymts, Fed sources, unexpired	-56	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	97	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-155	-155	-155
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,570	2,412	2,938
3200	Obligated balance, end of year	2,412	2,938	1,355

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	9,646	10,214	11,061
Outlays, gross:				
4010	Outlays from new discretionary authority	7,849	8,344	9,050
4011	Outlays from discretionary balances	1,963	876	2,975
4020	Outlays, gross (total)	9,812	9,220	12,025
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-227	-227	-220
4033	Non-Federal sources	-11		
4040	Offsets against gross budget authority and outlays (total)	-238	-227	-220
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-4		
4052	Offsetting collections credited to expired accounts	98		
4060	Additional offsets against budget authority only (total)	94		
4070	Budget authority, net (discretionary)	9,502	9,987	10,841
4080	Outlays, net (discretionary)	9,574	8,993	11,805
Mandatory:				
4090	Budget authority, gross	539	394	413
Outlays, gross:				
4100	Outlays from new mandatory authority	266	286	308
4101	Outlays from mandatory balances	115	141	196
4110	Outlays, gross (total)	381	427	504
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-35	-35	
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	-52		
4160	Budget authority, net (mandatory)	452	359	413
4170	Outlays, net (mandatory)	346	392	504
4180	Budget authority, net (total)	9,954	10,346	11,254
4190	Outlays, net (total)	9,920	9,385	12,309

The Operations and Support appropriation funds necessary expenses of operations, mission support, and associated management and administrative costs. Major programs include:

Homeland Security Investigations (HSI).—Investigates a broad range of domestic and international immigration and customs violations such as human smuggling and trafficking; the smuggling of weapons and other types of contraband including opioids; export enforcement, such as investigating illegal arms exports and exports of dual-use equipment that may threaten national security; financial crimes, such as money laundering, bulk cash smuggling, and other financial crimes; commercial fraud, including intellectual property violations; cybercrimes; child exploitation; identity and immigration benefit fraud; worksite enforcement; and human rights violations. HSI is also responsible for the collection, analysis, and dissemination of strategic, operational, and tactical intelligence for use by the operational elements of ICE and DHS.

Enforcement and Removal Operations (ERO).—Responsible for safeguarding public safety and national security through the identification, arrest, detention, and ultimate removal of illegal aliens from the United States through enforcement of the Nation's immigration laws.

Office of the Principal Legal Advisor.—Serves as the exclusive legal representative for the U.S. Government at immigration court hearings, and

OPERATIONS AND SUPPORT—Continued

provides expert legal counsel to ICE on customs, immigration, labor, and administrative law.

Mission Support.—Enables ICE to perform its core mission functions of homeland security and public safety by providing operational support capabilities for ICE's program offices, including financial management, human resources, information technology, acquisition, training and security.

Object Classification (in millions of dollars)

Identification code 070–0540–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,435	2,568	2,566
11.3 Other than full-time permanent	21	25	27
11.5 Other personnel compensation	476	599	597
11.8 Special personal services payments	1	3	3
11.9 Total personnel compensation	2,933	3,195	3,193
12.1 Civilian personnel benefits	1,453	1,370	1,365
21.0 Travel and transportation of persons	1,129	888	1,169
22.0 Transportation of things	21	24	24
23.1 Rental payments to GSA	343	369	382
23.2 Rental payments to others	18	23	12
23.3 Communications, utilities, and miscellaneous charges	77	77	73
24.0 Printing and reproduction			2
25.1 Advisory and assistance services	638	496	566
25.2 Other services from non-Federal sources	410	367	324
25.3 Other goods and services from Federal sources	129	140	79
25.4 Operation and maintenance of facilities	1,888	2,190	1,429
25.6 Medical care	348	340	334
25.7 Operation and maintenance of equipment	200	186	385
25.8 Subsistence and support of persons	5	1	1,187
26.0 Supplies and materials	55	54	51
31.0 Equipment	250	193	200
32.0 Land and structures	38	43	44
41.0 Grants, subsidies, and contributions			6
42.0 Insurance claims and indemnities	33	29	14
91.0 Unvouchered	5	2	2
99.0 Direct obligations	9,973	9,987	10,841
99.0 Reimbursable obligations	186	186	105
99.9 Total new obligations, unexpired accounts	10,159	10,173	10,946

Employment Summary

Identification code 070–0540–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	20,720	21,416	21,410
2001 Reimbursable civilian full-time equivalent employment			279

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of U.S. Immigration and Customs Enforcement for procurement, construction, and improvements, \$40,400,000, to remain available until September 30, 2028.

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

Program and Financing (in millions of dollars)

Identification code 070–0545–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 CAS - Mission Support Assets and Infrastructure	6		40
0003 CAS - Operational Communications/Information Technology	23	36	
0004 CAS - Construction and Facility Improvements	13	20	
0799 Total direct obligations	42	56	40
0900 Total new obligations, unexpired accounts	42	56	40
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	51	119	136
1021 Recoveries of prior year unpaid obligations	2		2
1070 Unobligated balance (total)	53	119	138

Budget authority:

1100 Appropriations, discretionary:			
Appropriation	56	56	40
1700 Spending authority from offsetting collections, discretionary:			
Collected	9	17	
1701 Change in uncollected payments, Federal sources	43		
1750 Spending auth from offsetting collections, disc (total)	52	17	
1900 Budget authority (total)	108	73	40
1930 Total budgetary resources available	161	192	178
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	119	136	138

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	135	91	17
3010 New obligations, unexpired accounts	42	56	40
3011 Obligations ("upward adjustments"), expired accounts		1	5
3020 Outlays (gross)	-80	-130	-52
3040 Recoveries of prior year unpaid obligations, unexpired	-2		-2
3041 Recoveries of prior year unpaid obligations, expired	-4	-1	-1
3050 Unpaid obligations, end of year	91	17	7
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-17	-60	-60
3070 Change in uncollected pymts, Fed sources, unexpired	-43		
3090 Uncollected pymts, Fed sources, end of year	-60	-60	-60
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	118	31	-43
3200 Obligated balance, end of year	31	-43	-53

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	108	73	40
Outlays, gross:			
4010 Outlays from new discretionary authority		55	32
4011 Outlays from discretionary balances	80	75	20
4020 Outlays, gross (total)	80	130	52
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-9	-17	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-43		
4060 Additional offsets against budget authority only (total)	-43		
4070 Budget authority, net (discretionary)	56	56	40
4080 Outlays, net (discretionary)	71	113	52
4180 Budget authority, net (total)	56	56	40
4190 Outlays, net (total)	71	113	52

Procurement, Construction, and Improvements (PC&I) provides funds for necessary expenses of planning, operational development, engineering, and purchase of headquarters and field operational and IT assets prior to the sustainment phase. Funding within this account is used for the acquisition and construction of U.S. Immigration and Customs Enforcement (ICE) facilities, as well as for automation modernization activities that strengthen information availability while improving information sharing across the Department of Homeland Security, ICE, and other partner organizations in a fully secure information technology environment.

Object Classification (in millions of dollars)

Identification code 070–0545–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges	3		
25.1 Advisory and assistance services	27	41	30
25.2 Other services from non-Federal sources	10		
25.3 Other goods and services from Federal sources			10
25.4 Operation and maintenance of facilities	2		
32.0 Land and structures		15	
99.0 Direct obligations	42	56	40
99.9 Total new obligations, unexpired accounts	42	56	40

TRANSPORTATION SECURITY ADMINISTRATION**Federal Funds****OPERATIONS AND SUPPORT**

For necessary expenses of the Transportation Security Administration for operations and support, \$10,569,369,000, of which \$600,000,000 shall remain available until September 30, 2027: Provided, That not to exceed \$7,650 shall be for official reception and representation expenses: Provided further, That security service fees authorized under section 44940 of title 49, United States Code, shall be credited to this appropriation as offsetting collections and shall be available only for aviation security: Provided further, That the sum appropriated under this heading from the general fund shall be reduced on a dollar-for-dollar basis as such offsetting collections are received during fiscal year 2026 so as to result in a final fiscal year appropriation from the general fund estimated at not more than \$5,955,521,000.

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

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-0550-0-1-400	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Unclaimed Checkpoint Money	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 Operations and Support	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 070-0550-0-1-400	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 CAS - Mission Support	1,145	1,064	1,091
0003 CAS - Aviation Screening Operations	7,454	8,001	7,916
0004 CAS - Other Operations and Enforcement	2,032	1,550	2,100
0799 Total direct obligations	10,631	10,615	11,107
0801 Aviation Security (Reimbursable)	62	7	7
0900 Total new obligations, unexpired accounts	10,693	10,622	11,114
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	404	506	1,104
1001 Discretionary unobligated balance brought fwd, Oct 1	391		
1020 Adjustment of unobligated bal brought forward, Oct 1	-1		
1021 Recoveries of prior year unpaid obligations	56	37	37
1033 Recoveries of prior year paid obligations	9	9	9
1070 Unobligated balance (total)	468	552	1,150
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	6,687	7,811	7,596
1101 Appropriation (special or trust)	1	1	1
1120 Appropriations transferred to other acct [070-0410]	-4		
1131 Unobligated balance of appropriations permanently reduced		-16	
1160 Appropriation, discretionary (total)	6,684	7,796	7,597
Spending authority from offsetting collections, discretionary:			
1700 Offsetting Collections - Passenger Security Fee	3,478	2,804	2,974
1700 Offsetting Collections - TWIC	69	65	73
1700 Offsetting Collections - HAZMAT CDL	18	20	16
1700 Offsetting Collections - Commercial Aviation and Airport	8	11	11
1700 Offsetting Collections - Air Cargo	3	4	4
1700 Offsetting Collections - Pre-Check	426	452	428
1700 Reimbursables	62	7	7
1700 Offsetting Collections - General Aviation at DCA			1
1701 Change in uncollected payments, Federal sources	9	9	9
1750 Spending auth from offsetting collections, disc (total)	4,073	3,372	3,523
Spending authority from offsetting collections, mandatory:			
1800 Alien Flight School	6	6	5
1900 Budget authority (total)	10,763	11,174	11,125
1930 Total budgetary resources available	11,231	11,726	12,275
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-32		

1941	Unexpired unobligated balance, end of year	506	1,104	1,161
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2,575	2,495	1,665
3001	Adjustments to unpaid obligations brought forward, Oct 1	1		
3010	New obligations, unexpired accounts	10,693	10,622	11,114
3011	Obligations ("upward adjustments"), expired accounts	11		
3020	Outlays (gross)	-10,665	-11,415	-11,056
3040	Recoveries of prior year unpaid obligations, unexpired	-56	-37	-37
3041	Recoveries of prior year unpaid obligations, expired	-64		
3050	Unpaid obligations, end of year	2,495	1,665	1,686
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-41	-49	-58
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	1		
3070	Change in uncollected pymts, Fed sources, unexpired	-9	-9	-9
3090	Uncollected pymts, Fed sources, end of year	-49	-58	-67
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,536	2,446	1,607
3200	Obligated balance, end of year	2,446	1,607	1,619

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	10,757	11,168	11,120
Outlays, gross:				
4010	Outlays from new discretionary authority	8,657	9,242	9,163
4011	Outlays from discretionary balances	2,002	2,167	1,887
4020	Outlays, gross (total)	10,659	11,409	11,050
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources:	-54	-9	-9
4033	Non-Federal sources:	-263	-7	-7
4034	Offsetting governmental collections:	-3,764	-3,356	-3,507
4040	Offsets against gross budget authority and outlays (total)	-4,081	-3,372	-3,523
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-9	-9	-9
4052	Offsetting collections credited to expired accounts	8		
4053	Recoveries of prior year paid obligations, unexpired accounts	9	9	9
4060	Additional offsets against budget authority only (total)	8		
4070	Budget authority, net (discretionary)	6,684	7,796	7,597
4080	Outlays, net (discretionary)	6,578	8,037	7,527
Mandatory:				
4090	Budget authority, gross	6	6	5
Outlays, gross:				
4100	Outlays from new mandatory authority	2	2	2
4101	Outlays from mandatory balances	4	4	4
4110	Outlays, gross (total)	6	6	6
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4124	Offsetting governmental collections:	-6	-6	-5
4180	Budget authority, net (total)	6,684	7,796	7,597
4190	Outlays, net (total)	6,578	8,037	7,528

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	6,684	7,796	7,597
Outlays	6,578	8,037	7,528
Legislative proposal, not subject to PAYGO:			
Budget Authority			-1,640
Outlays			-1,640
Total:			
Budget Authority	6,684	7,796	5,957
Outlays	6,578	8,037	5,888

The Transportation Security Administration (TSA) protects the Nation's transportation systems to ensure freedom of movement for people and commerce. The Operations and Support appropriation funds necessary operation, mission support, and associated management and administrative costs. Major programs include:

Mission Support.—This program supports headquarters offices, human resources, information technology, and major acquisitions to support those efforts.

OPERATIONS AND SUPPORT—Continued

Aviation Screening Operations.—This program supports the majority of TSA's frontline operations, and includes funding for the Screening Workforce, the National Explosives Detection Canine Team program, Secure Flight, and programs that support screening capabilities, as well as field support for these efforts. Since 2011, TSA has been performing this function through the use of an intelligence-driven risk-based security approach. Risk-based security increases the overall security effectiveness by focusing security resources on higher-risk and unknown travelers, while expanding the process for low risk and known/trusted travelers.

Other Operations and Enforcement.—This program supports: the Inflight Security program, which includes funding for the Federal Air Marshals Service and Federal Flight Deck Officer and Crew Training; Aviation Regulation, which provides law enforcement and regulatory presence at airports to ensure compliance with required security measures and response to security incidents; Air Cargo, which implements statutory requirement for ensuring the security of transportation systems and passengers when cargo is transported by air; Intelligence and the TSA Operations Center, which provides for the review, synthesis, and analysis of transportation specific intelligence; Surface Programs, which protect the surface transportation system (mass transit, freight rail, pipeline, and maritime modes); and vetting programs, which vet various populations requiring access to the transportation network.

Appropriations in this account are partially offset by revenue from related fees.

Object Classification (in millions of dollars)

Identification code 070–0550–0–1–400	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	4,426	4,765	4,308
11.3 Other than full-time permanent	230	276	195
11.5 Other personnel compensation	693	713	1,158
11.8 Special personal services payments	1	4	1
11.9 Total personnel compensation	5,350	5,758	5,662
12.1 Civilian personnel benefits	2,263	2,433	2,488
13.0 Benefits for former personnel	4	14	1
21.0 Travel and transportation of persons	153	95	129
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	144	175	184
23.2 Rental payments to others	100	81	45
23.3 Communications, utilities, and miscellaneous charges	49	75	74
24.0 Printing and reproduction	9	1	1
25.1 Advisory and assistance services	596	637	1,030
25.2 Other services from non-Federal sources	311	112	135
25.3 Other goods and services from Federal sources	228	501	545
25.4 Operation and maintenance of facilities	158	30	34
25.5 Research and development contracts	11		
25.6 Medical care			1
25.7 Operation and maintenance of equipment	766	514	597
25.8 Subsistence and support of persons	2	4	4
26.0 Supplies and materials	312	84	93
31.0 Equipment	146	93	70
32.0 Land and structures	6	7	13
41.0 Grants, subsidies, and contributions	20		
42.0 Insurance claims and indemnities	2		
99.0 Direct obligations	10,631	10,615	11,107
99.0 Reimbursable obligations	62	7	7
99.9 Total new obligations, unexpired accounts	10,693	10,622	11,114

Employment Summary

Identification code 070–0550–0–1–400	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	57,237	59,135	55,591

OPERATIONS AND SUPPORT

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 070–0550–2–1–400	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 CAS - Aviation Screening Operations			-1,640
0799 Total direct obligations			-1,640
0801 Aviation Security (Reimbursable)			1,640
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			-1,640
Spending authority from offsetting collections, discretionary:			
1700 Offsetting Collections - Passenger Security Fee			1,640
Budget authority and outlays, net:			
Discretionary:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Offsetting governmental collections:			-1,640
4034 Offsets against gross budget authority and outlays (total)			-1,640
4180 Budget authority, net (total)			-1,640
4190 Outlays, net (total)			-1,640

The purpose of this Budget proposal is to eliminate the annual mandatory deficit reduction deposit at Treasury from the Passenger Security Fee beginning in fiscal year 2026. The amounts would be added to the fee revenue that is treated as offsetting collections against the TSA annual appropriations that fund the security services for which the fee is collected.

Object Classification (in millions of dollars)

Identification code 070–0550–2–1–400	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			-600
11.3 Other than full-time permanent			-80
11.5 Other personnel compensation			-266
11.8 Special personal services payments			-400
11.9 Total personnel compensation			-1,346
12.1 Civilian personnel benefits			-294
99.0 Direct obligations			-1,640
99.0 Reimbursable obligations			1,640

INTELLIGENCE AND VETTING

Program and Financing (in millions of dollars)

Identification code 070–0557–0–1–400	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Intelligence and Vetting	2		
0799 Total direct obligations	2		
0900 Total new obligations, unexpired accounts (object class 26.0)	2		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1	2		
1930 Total budgetary resources available	4	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	4	
3010 New obligations, unexpired accounts	2		
3020 Outlays (gross)		-4	
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:			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances		4
4180	Budget authority, net (total)		
4190	Outlays, net (total)		4

The Intelligence and Vetting account is a legacy appropriation that funds TSA's vetting programs, which enhance the interdiction of terrorists and their methods of terrorism by streamlining terrorist-related threat assessments.

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Transportation Security Administration for procurement, construction, and improvements, \$216,290,000, to remain available until September 30, 2028.

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

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–0410–0–1–400	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	14	14	14
Receipts:			
Current law:			
1120 Fees, Aviation Security Capital Fund	250	250	250
2000 Total: Balances and receipts	264	264	264
Appropriations:			
Current law:			
2101 Procurement, Construction, and Improvements	-250	-250	-250
2103 Procurement, Construction, and Improvements	-14	-14	-14
2132 Procurement, Construction, and Improvements	14	14	14
2199 Total current law appropriations	-250	-250	-250
2999 Total appropriations	-250	-250	-250
5099 Balance, end of year	14	14	14

Program and Financing (in millions of dollars)

Identification code 070–0410–0–1–400	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CAS - Aviation Screening Infrastructure	318	291	215
0003 CAS - Mission Support Assets and Infrastructure			1
0900 Total new obligations, unexpired accounts	318	291	216

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	14	14
1001 Discretionary unobligated balance brought fwd, Oct 1	4		
1021 Recoveries of prior year unpaid obligations	26		
1070 Unobligated balance (total)	37	14	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	41	41	216
1121 Appropriations transferred from other acct [070–0550]	4		
1160 Appropriation, discretionary (total)	45	41	216
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	250	250	250
1203 Appropriation (previously unavailable)(special or trust)	14	14	14
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-14	-14	-14
1260 Appropriations, mandatory (total)	250	250	250
1900 Budget authority (total)	295	291	466
1930 Total budgetary resources available	332	305	480
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	14	264

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,227	1,155	760

3010 New obligations, unexpired accounts	318	291	216
3020 Outlays (gross)	-361	-686	-358
3040 Recoveries of prior year unpaid obligations, unexpired	-26		
3041 Recoveries of prior year unpaid obligations, expired	-3		

3050 Unpaid obligations, end of year	1,155	760	618
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1
3071 Change in uncollected pymts, Fed sources, expired	1		

3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
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Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,225	1,154	759
3200 Obligated balance, end of year	1,154	759	617

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	45	41	216
Outlays, gross:			
4010 Outlays from new discretionary authority	2	14	76
4011 Outlays from discretionary balances	90	64	31
4020 Outlays, gross (total)	92	78	107
Mandatory:			
4090 Budget authority, gross	250	250	250
Outlays, gross:			
4100 Outlays from new mandatory authority	10	3	3
4101 Outlays from mandatory balances	259	605	248
4110 Outlays, gross (total)	269	608	251
4180 Budget authority, net (total)	295	291	466
4190 Outlays, net (total)	361	686	358

The Procurement, Construction, and Improvements (PC&I) Appropriation provides the funds, above certain threshold amounts, necessary for the manufacture, purchase, or enhancement of assets. The funding provides resources to procure and improve equipment and systems that support aviation screening operations, other transportation screening and vetting operations, and other mission support functions. This account includes funding from the Aviation Security Capital Fund (ASCF), which is used for acquisition and installation of checked baggage screening equipment and explosives detection systems, as well as for airport infrastructure modifications.

Object Classification (in millions of dollars)

Identification code 070–0410–0–1–400	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	176	144	
31.0 Equipment	142	147	216
99.9 Total new obligations, unexpired accounts	318	291	216

RESEARCH AND DEVELOPMENT

For necessary expenses of the Transportation Security Administration for research and development, \$35,000,000, to remain available until September 30, 2027.

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

Program and Financing (in millions of dollars)

Identification code 070–0802–0–1–400	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Research and Development	14	15	35

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	15	15	35
1930 Total budgetary resources available	15	16	36
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	53	30	26

RESEARCH AND DEVELOPMENT—Continued
Program and Financing—Continued

Identification code 070–0802–0–1–400		2024 actual	2025 est.	2026 est.
3010	New obligations, unexpired accounts	14	15	35
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-36	-19	-34
3041	Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050	Unpaid obligations, end of year	30	26	27
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	52	29	25
3200	Obligated balance, end of year	29	25	26
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	15	15	35
Outlays, gross:				
4010	Outlays from new discretionary authority	1	4	10
4011	Outlays from discretionary balances	35	15	24
4020	Outlays, gross (total)	36	19	34
4180	Budget authority, net (total)	15	15	35
4190	Outlays, net (total)	36	19	34

The Research and Development appropriation funds necessary technology demonstrations and system development in support of TSA's passenger, baggage, and intermodal screening functions. TSA's research and development activities usually involve inter-agency agreements with established research organizations, such as the Department of Homeland Security Science and Technology Directorate, the Department of Energy, the Naval Sea Systems Command, and other federally funded research and development centers. TSA works directly with industry to test and demonstrate the newest security technologies for transportation infrastructure.

Object Classification (in millions of dollars)

Identification code 070–0802–0–1–400		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.1	Advisory and assistance services .....	.....	.....	20
25.4	Operation and maintenance of facilities	14	15	.....
25.5	Research and development contracts .....	.....	.....	15
99.9	Total new obligations, unexpired accounts	14	15	35

UNITED STATES COAST GUARD

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Coast Guard for operations and support including the Coast Guard Reserve; purchase or lease of not to exceed 25 passenger motor vehicles, which shall be for replacement only; purchase or lease of small boats for contingent and emergent requirements (at a unit cost of not more than \$700,000) and repairs and service-life replacements, not to exceed a total of \$31,000,000; purchase, lease, or improvements of boats necessary for overseas deployments and activities; payments pursuant to section 156 of Public Law 97–377 (42 U.S.C. 402 note; 96 Stat. 1920); and recreation and welfare; \$11,066,223,000, of which \$530,000,000 shall be for defense-related activities; of which \$24,500,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)); of which \$24,335,000 shall remain available until September 30, 2030, for environmental compliance and restoration; and of which \$400,000,000 shall remain available until September 30, 2027, which shall only be available for depot level maintenance: *Provided*, That not to exceed \$23,000 shall be for official reception and representation expenses.

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

OPERATIONS AND SUPPORT

For an additional amount for "Operations and Support", \$102,500,000, to remain available until September 30, 2027, for necessary expenses related to the consequences of the Francis Scott Key Bridge collapse and other disasters, including for minor repairs, maintenance, and environmental remediation costs: *Provided*, That the Commandant of the Coast Guard shall provide to the Committees on Appropriations of the House of Representatives and the Senate an expenditure plan and quarterly updates for the expenditure of such funds: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 070–0610–0–1–999		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Military Personnel	5,211	5,499	5,818
0002	Mission Support	458	440	505
0003	Field Operations	4,422	4,637	4,743
0600	Total direct program	10,091	10,576	11,066
0799	Total direct obligations	10,091	10,576	11,066
0801	Operating Expenses (Reimbursable)	330	332	332
0900	Total new obligations, unexpired accounts	10,421	10,908	11,398
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	123	137	85
1012	Unobligated balance transfers between expired and unexpired accounts	39	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1033	Recoveries of prior year paid obligations	28	.....	.....
1070	Unobligated balance (total)	191	137	85
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	10,030	10,493	11,042
1131	Unobligated balance of appropriations permanently reduced	-31	.....	.....
1160	Appropriation, discretionary (total)	9,999	10,493	11,042
Appropriations, mandatory:				
1221	Appropriations transferred from other acct [011–5512] ....	.....	7	.....
Spending authority from offsetting collections, discretionary:				
1700	Collected	166	356	356
1701	Change in uncollected payments, Federal sources	229	.....	.....
1750	Spending auth from offsetting collections, disc (total)	395	356	356
1900	Budget authority (total)	10,394	10,856	11,398
1930	Total budgetary resources available	10,585	10,993	11,483
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-27	.....	.....
1941	Unexpired unobligated balance, end of year	137	85	85

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	4,052	3,913	3,531
3010	New obligations, unexpired accounts	10,421	10,908	11,398
3011	Obligations ("upward adjustments"), expired accounts	282	.....	.....
3020	Outlays (gross)	-10,373	-11,290	-11,781
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-468	.....	.....
3050	Unpaid obligations, end of year	3,913	3,531	3,148
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-495	-465	-465
3070	Change in uncollected pymts, Fed sources, unexpired	-229	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	259	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-465	-465	-465
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	3,557	3,448	3,066
3200	Obligated balance, end of year	3,448	3,066	2,683

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	10,394	10,849	11,398
Outlays, gross:				
4010	Outlays from new discretionary authority	7,533	8,147	8,567
4011	Outlays from discretionary balances	2,840	3,140	3,211
4020	Outlays, gross (total)	10,373	11,287	11,778

Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-311	-25	-25
4033	Non-Federal sources	-84	-331	-331
4040	Offsets against gross budget authority and outlays (total)	-395	-356	-356
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-229		
4052	Offsetting collections credited to expired accounts	201		
4053	Recoveries of prior year paid obligations, unexpired accounts	28		
4070	Budget authority, net (discretionary)	9,999	10,493	11,042
4080	Outlays, net (discretionary)	9,978	10,931	11,422
Mandatory:				
4090	Budget authority, gross		7	
Outlays, gross:				
4100	Outlays from new mandatory authority		3	
4101	Outlays from mandatory balances			3
4110	Outlays, gross (total)		3	3
4180	Budget authority, net (total)	9,999	10,500	11,042
4190	Outlays, net (total)	9,978	10,934	11,425

The Operations and Support account funds the operations of the Coast Guard as it carries out its duties as a maritime, military, multi-mission operating agency and one of the six Armed Forces. To fulfill its mission, the Coast Guard employs multipurpose vessels, aircraft, and shore units, strategically located along the coasts and inland waterways of the United States. This account funds operations and maintenance of these assets, and sustainment of new and existing Coast Guard programs, projects, activities, and personnel. This account also provides funds for Reserve Training to support training and qualification of Reserve personnel to augment active duty forces in the event of conflict, national emergency, or natural or manmade disasters, and Environmental Compliance and Restoration to comply with obligations in Section 318 of Title 14, United States Code. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

Object Classification (in millions of dollars)

Identification code 070-0610-0-1-999				
	2024 actual	2025 est.	2026 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	943	985	1,012
11.3	Other than full-time permanent	6	5	5
11.5	Other personnel compensation	39	36	37
11.6	Military personnel—basic allowance for housing	1,039	1,067	1,100
11.7	Military personnel	2,620	2,881	3,099
11.8	Special personal services payments	12	12	12
11.9	Total personnel compensation	4,659	4,986	5,265
12.1	Civilian personnel benefits	363	376	385
12.2	Military personnel benefits	365	381	410
13.0	Benefits for former personnel	2	4	4
21.0	Travel and transportation of persons	259	266	280
22.0	Transportation of things	121	124	124
23.1	Rental payments to GSA	66	68	59
23.2	Rental payments to others	16	16	47
23.3	Communications, utilities, and miscellaneous charges	188	193	276
24.0	Printing and reproduction	1	1	4
25.1	Advisory and assistance services	231	238	179
25.2	Other services from non-Federal sources	252	259	501
25.3	Other goods and services from Federal sources	293	301	217
25.4	Operation and maintenance of facilities	574	590	336
25.5	Research and development contracts	29	30	
25.6	Medical care	412	423	440
25.7	Operation and maintenance of equipment	1,166	1,197	1,026
25.8	Subsistence and support of persons	45	46	4
26.0	Supplies and materials	948	973	826
31.0	Equipment	33	34	646
32.0	Land and structures	23	24	30
41.0	Grants, subsidies, and contributions	3	3	5
42.0	Insurance claims and indemnities	1	1	2
43.0	Interest and dividends	41	42	
99.0	Direct obligations	10,091	10,576	11,066
99.0	Reimbursable obligations	330	332	332
99.9	Total new obligations, unexpired accounts	10,421	10,908	11,398

Employment Summary

Identification code 070-0610-0-1-999				
	2024 actual	2025 est.	2026 est.	
1001	Direct civilian full-time equivalent employment	8,132	8,938	9,082
1101	Direct military average strength employment	40,093	42,655	42,791
2001	Reimbursable civilian full-time equivalent employment	231	194	194
2101	Reimbursable military average strength employment	622	510	510

ENVIRONMENTAL COMPLIANCE AND RESTORATION

Program and Financing (in millions of dollars)

Identification code 070-0611-0-1-304				
	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0001	Environmental Compliance	1		
0900	Total new obligations, unexpired accounts (object class 25.2)	1		
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1		
1930	Total budgetary resources available	1		
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2	2	
3010	New obligations, unexpired accounts	1		
3020	Outlays (gross)	-1	-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	1	2	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1	2	

The Environmental Compliance and Restoration account supports activities to comply with obligations in section 318, chapter 3 of title 14 of the United States Code related to Environmental Compliance and Restoration. This includes environmental cleanup, sustainment, and restoration of current and former contaminated Coast Guard facilities, and engineering remedies for Coast Guard assets, to comply with environmental laws and prevent contamination and environmental damage.

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Coast Guard for procurement, construction, and improvements, including aids to navigation, shore facilities (including facilities at Department of Defense installations used by the Coast Guard), and vessels and aircraft, including equipment related thereto, \$1,744,040,000, to remain available until September 30, 2030; of which \$20,000,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)).

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

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

■ For an additional amount for "Procurement, Construction, and Improvements", \$210,200,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of disasters: *Provided*, That the Commandant of the Coast Guard shall provide to the Committees on Appropriations of the House of Representatives and the Senate an expenditure plan and quarterly updates for the expenditure of such funds: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued

Program and Financing (in millions of dollars)

Identification code 070-0613-0-1-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Vessels	876	883	375
0002 Aircraft	119	106	49
0003 Other Acquisition Programs	66	139	48
0004 Shore Facilities and Aids to Navigation	218	289	5
0600 Total Direct Program	1,279	1,417	477
0799 Total direct obligations	1,279	1,417	477
0801 Acquisition, Construction, and Improvements (Reimbursable)	19	33	33
0900 Total new obligations, unexpired accounts	1,298	1,450	510
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,186	3,453	3,660
1021 Recoveries of prior year unpaid obligations	247		
1033 Recoveries of prior year paid obligations	8		
1070 Unobligated balance (total)	3,441	3,453	3,660
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,394	1,604	1,724
1131 Unobligated balance of appropriations permanently reduced	-150		
1160 Appropriation, discretionary (total)	1,244	1,604	1,724
Spending authority from offsetting collections, discretionary:			
1700 Collected	42	53	53
1701 Change in uncollected payments, Federal sources	71		
1750 Spending auth from offsetting collections, disc (total)	113	53	53
1900 Budget authority (total)	1,357	1,657	1,777
1930 Total budgetary resources available	4,798	5,110	5,437
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-47		
1941 Unexpired unobligated balance, end of year	3,453	3,660	4,927
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,231	4,589	1,643
3010 New obligations, unexpired accounts	1,298	1,450	510
3011 Obligations ("upward adjustments"), expired accounts	73		
3020 Outlays (gross)	-1,708	-4,396	-1,686
3040 Recoveries of prior year unpaid obligations, unexpired	-247		
3041 Recoveries of prior year unpaid obligations, expired	-58		
3050 Unpaid obligations, end of year	4,589	1,643	467
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-100	-171	-171
3070 Change in uncollected pymts, Fed sources, unexpired	-71		
3090 Uncollected pymts, Fed sources, end of year	-171	-171	-171
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,131	4,418	1,472
3200 Obligated balance, end of year	4,418	1,472	296
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,357	1,657	1,777
Outlays, gross:			
4010 Outlays from new discretionary authority	38	213	225
4011 Outlays from discretionary balances	1,670	4,183	1,461
4020 Outlays, gross (total)	1,708	4,396	1,686
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-49	-20	-20
4033 Non-Federal sources	-1	-33	-33
4040 Offsets against gross budget authority and outlays (total)	-50	-53	-53
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-71		
4053 Recoveries of prior year paid obligations, unexpired accounts	8		
4060 Additional offsets against budget authority only (total)	-63		
4070 Budget authority, net (discretionary)	1,244	1,604	1,724
4080 Outlays, net (discretionary)	1,658	4,343	1,633
4180 Budget authority, net (total)	1,244	1,604	1,724
4190 Outlays, net (total)	1,658	4,343	1,633

The Procurement, Construction, and Improvements account provides for the acquisition, procurement, construction, rebuilding, and improvement of vessels, aircraft, information management resources, other equipment, shore facilities, and aids to navigation required to execute the Coast Guard's missions and achieve its performance goals. The Coast Guard will continue the recapitalization of boats, cutters, aircraft, and command, control, communications, computers, cyber, intelligence, surveillance and reconnaissance systems. Furthermore, the Coast Guard will continue fleet sustainment projects to enhance and extend the service life of selected existing aircraft and cutters. The Coast Guard will also invest in shore infrastructure as well as repair aging buildings, and other facilities. These vital recapitalization projects will provide the Coast Guard with capabilities necessary to perform its missions.

Object Classification (in millions of dollars)

Identification code 070-0613-0-1-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	6	15	2
22.0 Transportation of things	7		
23.2 Rental payments to others	3		
23.3 Communications, utilities, and miscellaneous charges		1	
25.1 Advisory and assistance services	121	431	56
25.2 Other services from non-Federal sources	4	32	4
25.3 Other goods and services from Federal sources	57	68	22
25.4 Operation and maintenance of facilities	34	60	
25.5 Research and development contracts	3		
25.6 Medical care	1		
25.7 Operation and maintenance of equipment	14	36	11
26.0 Supplies and materials	127	30	66
31.0 Equipment	733	671	313
32.0 Land and structures	169	73	3
99.0 Direct obligations	1,279	1,417	477
99.0 Reimbursable obligations	19	33	33
99.9 Total new obligations, unexpired accounts	1,298	1,450	510

RESEARCH AND DEVELOPMENT

For necessary expenses of the Coast Guard for research and development, \$67,701,000, to remain available until September 30, 2028, of which \$500,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)): Provided, That there may be credited to and used for the purposes of this appropriation funds received from State and local governments, other public authorities, private sources, and foreign countries for expenses incurred for research, development, testing, and evaluation.

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

Program and Financing (in millions of dollars)

Identification code 070-0615-0-1-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Applied R&D	6	7	38
0801 Research, Development, Test, and Evaluation (Reimbursable)	1	3	3
0900 Total new obligations, unexpired accounts	7	10	41
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	67
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	3	3
1701 Change in uncollected payments, Federal sources	-1		
1750 Spending auth from offsetting collections, disc (total)	1	3	3
1900 Budget authority (total)	8	10	70
1930 Total budgetary resources available	11	14	74
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	33

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	15	8	5
3010	New obligations, unexpired accounts	7	10	41
3020	Outlays (gross)	-14	-13	-44
3050	Unpaid obligations, end of year	8	5	2
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-4	-4
3070	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	8	4	1
3200	Obligated balance, end of year	4	1	-2
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	8	10	70
Outlays, gross:				
4010	Outlays from new discretionary authority	1	6	38
4011	Outlays from discretionary balances	13	7	6
4020	Outlays, gross (total)	14	13	44
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-3	-3	-3
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	2	.....	.....
4070	Budget authority, net (discretionary)	7	7	67
4080	Outlays, net (discretionary)	11	10	41
4180	Budget authority, net (total)	7	7	67
4190	Outlays, net (total)	11	10	41

The Research and Development account provides the funds to develop techniques, methods, hardware, and systems that directly contribute to increasing the productivity and effectiveness of the Coast Guard's missions, as well as expertise and services that enhance pre-acquisition planning and analysis to reduce cost, schedule, and performance risks across multiple acquisition projects. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

Object Classification (in millions of dollars)			
Identification code 070-0615-0-1-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0	Travel and transportation of persons	1	3
22.0	Transportation of things		2
23.3	Communications, utilities, and miscellaneous charges		2
25.1	Advisory and assistance services	1	1
25.3	Other goods and services from Federal sources	1	1
25.4	Operation and maintenance of facilities	2	2
25.7	Operation and maintenance of equipment		1
25.8	Subsistence and support of persons	1	1
26.0	Supplies and materials	1	1
99.0	Direct obligations	6	7
99.0	Reimbursable obligations	1	3
99.9	Total new obligations, unexpired accounts	7	10

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, HOMELAND SECURITY

Program and Financing (in millions of dollars)

Identification code 070-0616-0-1-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	MERHCF	265	290
0900	Total new obligations, unexpired accounts (object class 12.2)	265	290
Budgetary resources:			
Budget authority:			
1100	Appropriations, discretionary:		
	Appropriation	265	290

1930	Total budgetary resources available	265	290	298
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	265	290	298
3020	Outlays (gross)	-265	-290	-298
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	265	290	298
Outlays, gross:				
4010	Outlays from new discretionary authority	265	290	298
4180	Budget authority, net (total)	265	290	298
4190	Outlays, net (total)	265	290	298

The Medicare-Eligible Retiree Health Care Fund Contribution account provides for the cost of medical benefits for Medicare-eligible beneficiaries paid from the Department of Defense Medicare-Eligible Retiree Health Care Fund (10 U.S.C. ch. 56). Permanent indefinite authority is provided for a discretionary appropriation of the annual accrual payment into this fund (P.L. 108-375).

RETIRED PAY

For retired pay, including the payment of obligations otherwise chargeable to lapsed appropriations for this purpose, payments under the Retired Serviceman's Family Protection and Survivor Benefits Plans, payment for career status bonuses, payment of continuation pay under section 356 of title 37, United States Code, concurrent receipts, combat-related special compensation, and payments for medical care of retired personnel and their dependents under chapter 55 of title 10, United States Code, \$1,057,929,000, to remain available until expended.

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

Program and Financing (in millions of dollars)

Identification code 070-0602-0-1-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Retired Pay	1,033	2,286
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,025	1,139
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation	1,147	1,147
1930	Total budgetary resources available	2,172	2,286
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,139	
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	64	40
3010	New obligations, unexpired accounts	1,033	2,286
3020	Outlays (gross)	-1,057	-1,148
3050	Unpaid obligations, end of year	40	1,178
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	64	40
3200	Obligated balance, end of year	40	1,178
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	1,147	1,147
Outlays, gross:			
4100	Outlays from new mandatory authority	1,006	1,033
4101	Outlays from mandatory balances	51	115
4110	Outlays, gross (total)	1,057	1,148
4180	Budget authority, net (total)	1,147	1,147
4190	Outlays, net (total)	1,057	1,148

The Retired Pay account funds the retired pay of military personnel of the Coast Guard and Coast Guard Reserve, members of the former Light-house Service, and annuities payable to beneficiaries of retired military personnel under the Retired Serviceman's Family Protection Plan (10 U.S.C. 1431-46) and Survivor Benefits Plans (10 U.S.C. 1447-55); payments for

RETIRED PAY—Continued

career status bonuses; payment of continuation pay (37 U.S.C. 356); concurrent receipts, and combat-related special compensation under the National Defense Authorization Act, as authorized by law; and payments for medical care of retired personnel and their dependents under the Dependents Medical Care Act (10 U.S.C., ch. 55).

Object Classification (in millions of dollars)

Identification code 070-0602-0-1-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
12.2 Military personnel benefits	31	28	59
13.0 Benefits for former personnel	720	829	672
25.2 Other services from non-Federal sources .....	.....	71	.....
25.3 Other goods and services from Federal sources	205	1,235	237
26.0 Supplies and materials	77	123	90
99.9 Total new obligations, unexpired accounts	1,033	2,286	1,058

COAST GUARD HOUSING FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5710-0-2-403	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	2	2	2
Receipts:			
Current law:			
1130 Sale of Real Property, Coast Guard Housing Fund	14	4	4
2000 Total: Balances and receipts	16	6	6
Appropriations:			
Current law:			
2101 Coast Guard Housing Fund	-14	-4	-4
5099 Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 070-5710-0-2-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Coast Guard Housing Fund	13	47	4
0900 Total new obligations, unexpired accounts (object class 25.4)	13	47	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	42	43	.....
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	14	4	4
1930 Total budgetary resources available	56	47	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	43	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	30	48
3010 New obligations, unexpired accounts	13	47	4
3020 Outlays (gross)	-4	-29	-6
3050 Unpaid obligations, end of year	30	48	46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	30	48
3200 Obligated balance, end of year	30	48	46
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	14	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	1
4011 Outlays from discretionary balances	4	28	5
4020 Outlays, gross (total)	4	29	6
4180 Budget authority, net (total)	14	4	4
4190 Outlays, net (total)	4	29	6

The Housing Fund, established in 2011, receives deposits of proceeds from the conveyance of property under the administrative control of the

Coast Guard. In accordance with 14 U.S.C. 2946, amounts in the fund may be appropriated for certain activities associated with military family housing and military unaccompanied housing.

ABANDONED SEAFARERS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5677-0-2-403	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	5	5	10
Receipts:			
Current law:			
1110 Penalties, Abandoned Seafarers Fund .....	.....	5	5
2000 Total: Balances and receipts	5	10	15
5099 Balance, end of year	5	10	15

SUPPLY FUND

Program and Financing (in millions of dollars)

Identification code 070-4535-0-4-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Supply Fund (Reimbursable)	71	200	61
0900 Total new obligations, unexpired accounts (object class 26.0)	71	200	61
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	63	77	.....
1021 Recoveries of prior year unpaid obligations	5	.....	.....
1070 Unobligated balance (total)	68	77	.....
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	71	123	61
1701 Change in uncollected payments, Federal sources	9	.....	.....
1750 Spending auth from offsetting collections, disc (total)	80	123	61
1930 Total budgetary resources available	148	200	61
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	77	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	52	41	76
3010 New obligations, unexpired accounts	71	200	61
3020 Outlays (gross)	-77	-165	-61
3040 Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3050 Unpaid obligations, end of year	41	76	76
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-77	-86	-86
3070 Change in uncollected pymts, Fed sources, unexpired	-9	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-86	-86	-86
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-25	-45	-10
3200 Obligated balance, end of year	-45	-10	-10
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	80	123	61
Outlays, gross:			
4010 Outlays from new discretionary authority	50	123	61
4011 Outlays from discretionary balances	27	42	.....
4020 Outlays, gross (total)	77	165	61
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-60	-123	-61
4033 Non-Federal sources	-11	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-71	-123	-61
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-9	.....	.....
4080 Outlays, net (discretionary)	6	42	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	6	42	.....

The Supply Fund, in accordance with 14 U.S.C. 941, finances the procurement of uniform clothing, commissary provisions, general stores, technical material, and fuel for vessels over 180 feet in length. The fund is normally financed by reimbursements from the sale of goods.

YARD FUND

Program and Financing (in millions of dollars)

Identification code 070-4743-0-4-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Shipyard activities	142	338	170
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	126	113	
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	127	113	
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	118	225	170
1701 Change in uncollected payments, Federal sources	10		
1750 Spending auth from offsetting collections, disc (total)	128	225	170
1930 Total budgetary resources available	255	338	170
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	113		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	40	49	115
3010 New obligations, unexpired accounts	142	338	170
3020 Outlays (gross)	-132	-272	-170
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	49	115	115
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-62	-72	-72
3070 Change in uncollected pymts, Fed sources, unexpired	-10		
3090 Uncollected pymts, Fed sources, end of year	-72	-72	-72
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-22	-23	43
3200 Obligated balance, end of year	-23	43	43
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	128	225	170
Outlays, gross:			
4010 Outlays from new discretionary authority	121	225	170
4011 Outlays from discretionary balances	11	47	
4020 Outlays, gross (total)	132	272	170
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-118	-225	-170
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-10		
4080 Outlays, net (discretionary)	14	47	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	14	47	

The Yard Fund finances the industrial operation of the Coast Guard Yard, Curtis Bay, MD (14 U.S.C. 939). The Yard Fund finances all direct and indirect costs for its operations out of payments from Coast Guard and other agency appropriations that are placed in the fund.

Object Classification (in millions of dollars)

Identification code 070-4743-0-4-403	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	70	75	78
11.5 Other personnel compensation	1	1	1
11.7 Military personnel	1	1	1
11.9 Total personnel compensation	72	77	80
21.0 Travel and transportation of persons	2	6	2
22.0 Transportation of things	1	2	1
25.2 Other services from non-Federal sources	16	60	21

25.3	Other goods and services from Federal sources	8	30	11
25.4	Operation and maintenance of facilities	6	21	7
25.7	Operation and maintenance of equipment	2	8	3
25.8	Subsistence and support of persons	1	4	1
26.0	Supplies and materials	30	114	39
31.0	Equipment	4	16	5
99.9	Total new obligations, unexpired accounts	142	338	170

Employment Summary

Identification code 070-4743-0-4-403	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	537	630	630
2101 Reimbursable military average strength employment	12	14	14

Trust Funds

AQUATIC RESOURCES TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-8147-0-7-403	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	723	792	870
Receipts:			
Current law:			
1110 Excise Taxes, Sport Fish Restoration, Aquatic Resources Trust Fund	586	622	631
1110 Customs Duties, Aquatic Resources Trust Fund	80	138	138
1140 Earnings on Investments, Aquatic Resources Trust Fund	86	67	60
1199 Total current law receipts	752	827	829
1999 Total receipts	752	827	829
2000 Total: Balances and receipts	1,475	1,619	1,699
Appropriations:			
Current law:			
2101 Sport Fish Restoration	-679	-752	-827
2103 Sport Fish Restoration	-30	-27	-30
2103 Boat Safety	-8	-8	-8
2103 Coastal Wetlands Restoration Trust Fund	-5	-5	-5
2132 Sport Fish Restoration	27	30	32
2132 Boat Safety	7	8	9
2132 Coastal Wetlands Restoration Trust Fund	5	5	5
2199 Total current law appropriations	-683	-749	-824
2999 Total appropriations	-683	-749	-824
5099 Balance, end of year	792	870	875

Program and Financing (in millions of dollars)

Identification code 070-8147-0-7-403	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	2,384	2,485	2,697
5001 Total investments, EOY: Federal securities: Par value	2,485	2,697	2,891

The Internal Revenue Code of 1986, as amended by the Transportation Equity Act for the 21st Century and the Safe, Accountable, Flexible, Efficient Transportation Equity Act—A Legacy for Users, provides for the transfer of Highway Trust Fund revenue derived from the motor boat fuel tax and certain other taxes to the Aquatic Resources Trust Fund. In 2005, Title X of P.L. 109-59 changed the name of the Aquatic Resources Trust Fund to the Sport Fish Restoration and Boating Trust Fund. Appropriations are authorized from this fund to meet expenditures for programs specified by law, including sport fish restoration and boating safety activities. Excise tax receipts for the trust fund include motorboat fuel tax receipts, plus receipts from excise taxes on sport fishing equipment, sonar and fish finders, small engine fuels, and import duties on fishing equipment and recreational vessels.

BOAT SAFETY

Program and Financing (in millions of dollars)

Identification code 070-8149-0-7-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 State recreational boating safety programs	134	162	152
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	22	.....
1021 Recoveries of prior year unpaid obligations	5	.....	.....
1070 Unobligated balance (total)	28	22	.....
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)	8	8	8
1221 Appropriations transferred from other acct [014-8151]	127	140	153
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-7	-8	-9
1260 Appropriations, mandatory (total)	128	140	152
1930 Total budgetary resources available	156	162	152
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	22	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	138	117	164
3010 New obligations, unexpired accounts	134	162	152
3020 Outlays (gross)	-150	-115	-146
3040 Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3050 Unpaid obligations, end of year	117	164	170
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	138	117	164
3200 Obligated balance, end of year	117	164	170
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	128	140	152
Outlays, gross:			
4100 Outlays from new mandatory authority	56	57	62
4101 Outlays from mandatory balances	94	58	84
4110 Outlays, gross (total)	150	115	146
4180 Budget authority, net (total)	128	140	152
4190 Outlays, net (total)	150	115	146

The Boat Safety account provides grants for the development and implementation of a coordinated national recreational boating safety program. Boating safety statistics reflect the success in meeting the program's objectives. Pursuant to 16 U.S.C. 777c, as amended by the Safe, Accountable, Flexible, Efficient Transportation Equity Act—A Legacy for Users (P.L. 109-59), the Boat Safety program receives 17.315 percent of the funds collected in the Sport Fish Restoration and Boating Safety Trust Fund.

Object Classification (in millions of dollars)

Identification code 070-8149-0-7-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2	3	3
11.5 Other personnel compensation	1	.....	.....
11.9 Total personnel compensation	3	3	3
12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources .....	.....	4	4
41.0 Grants, subsidies, and contributions	130	154	144
99.9 Total new obligations, unexpired accounts	134	162	152

Employment Summary

Identification code 070-8149-0-7-403	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	17	19	19

TRUST FUND SHARE OF EXPENSES

Program and Financing (in millions of dollars)

Identification code 070-8314-0-7-304	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Trust Fund Share of Expenses	45	45	45
0900 Total new obligations, unexpired accounts (object class 94.0)	45	45	45
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	45	45	45
1930 Total budgetary resources available	45	45	45
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	45	45	45
3020 Outlays (gross)	-45	-45	-45
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	45	45	45
Outlays, gross:			
4010 Outlays from new discretionary authority	45	45	45
4180 Budget authority, net (total)	45	45	45
4190 Outlays, net (total)	45	45	45

The Trust Fund Share of Expenses account provides resources from the Oil Spill Liability Trust Fund for activities authorized in other accounts including: Operations and Support; Procurement, Construction, and Improvements; and Research and Development.

GENERAL GIFT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-8533-0-7-403	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 General Gift Fund	3	3	3
2000 Total: Balances and receipts	3	3	3
Appropriations:			
Current law:			
2101 General Gift Fund	-3	-3	-3
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 070-8533-0-7-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Obligations by program activity	4	3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	.....	.....
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	3	3
1930 Total budgetary resources available	4	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	5	.....
3010 New obligations, unexpired accounts	4	3	3
3020 Outlays (gross)	-3	-8	-3
3050 Unpaid obligations, end of year	5	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	5	.....
3200 Obligated balance, end of year	5	.....	.....

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	3	3	3

Outlays, gross:				
4100	Outlays from new mandatory authority	3	3	3
4101	Outlays from mandatory balances .....	.....	5	.....
4110	Outlays, gross (total)	3	8	3
4180	Budget authority, net (total)	3	3	3
4190	Outlays, net (total)	3	8	3

Memorandum (non-add) entries:

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

The General Gift Fund, maintained from gifts, devises, or bequests, is used for purposes as specified by the donor in connection with or benefit to the Coast Guard training program, as well as all other programs and activities permitted by law (10 U.S.C. 2601).

Object Classification (in millions of dollars)

Identification code 070-8533-0-7-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3	Other goods and services from Federal sources	1	1
25.4	Operation and maintenance of facilities	1	.....
26.0	Supplies and materials	2	2
99.9	Total new obligations, unexpired accounts	4	3

OIL SPILL LIABILITY TRUST FUND**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-8185-0-7-304	2024 actual	2025 est.	2026 est.
0100	Balance, start of year	8,949	9,667
0198	Reconciliation adjustment	-11	.....
0199	Balance, start of year	8,938	9,667
Receipts:			
Current law:			
1110	Excise Taxes, Oil Spill Liability Trust Fund	447	437
1110	Fines and Penalties, OSLTF	81	87
1130	Recoveries, Oil Spill Liability Trust Fund	11	8
1140	Earnings on Investments	362	372
1198	Rounding adjustment	1	.....
1199	Total current law receipts	902	904
1999	Total receipts	902	904
2000	Total: Balances and receipts	9,840	10,571
Appropriations:			
Current law:			
2101	Oil Spill Research	-15	-15
2101	Inland Oil Spill Programs	-21	-21
2101	Trust Fund Share of Pipeline Safety	-30	-30
2101	Trust Fund Share of Expenses	-45	-45
2101	Maritime Oil Spill Programs	-63	-101
2101	Denali Commission Trust Fund	-5	-4
2103	Maritime Oil Spill Programs	-6	-6
2132	Maritime Oil Spill Programs	6	6
2199	Total current law appropriations	-179	-216
2999	Total appropriations	-179	-216
Special and trust fund receipts returned:			
3010	Trust Fund Share of Pipeline Safety	1	.....
5098	Reconciliation adjustment	5	.....
5099	Balance, end of year	9,667	10,355

Program and Financing (in millions of dollars)

Identification code 070-8185-0-7-304	2024 actual	2025 est.	2026 est.
4180	Budget authority, net (total) .....	.....	.....
4190	Outlays, net (total) .....	.....	.....
Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	9,242	9,994
5001	Total investments, EOY: Federal securities: Par value	9,994	10,653

The Oil Spill Liability Trust Fund (OSLTF) is used to finance oil pollution prevention and cleanup activities by various Federal agencies. In accordance with the provisions of the Oil Pollution Act of 1990, the Fund may finance annually up to \$50 million of emergency resources and all valid claims from injured parties resulting from oil spills. For Coast Guard, this funds the Trust Fund Share of Expenses and Maritime Oil Spill Programs accounts. The OSLTF is funded by an excise tax on each barrel of oil produced domestically or imported.

Status of Funds (in millions of dollars)

Identification code 070-8185-0-7-304	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100	Balance, start of year	9,156	9,877
0999	Total balance, start of year	9,156	9,877
Cash income during the year:			
Current law:			
Receipts:			
1110	Excise Taxes, Oil Spill Liability Trust Fund	447	437
1110	Fines and Penalties, OSLTF	81	87
1130	Recoveries, Oil Spill Liability Trust Fund	11	8
1150	Earnings on Investments	362	372
1160	Inland Oil Spill Programs	7	7
1198	Rounding adjustment	1	.....
1199	Income under present law	909	911
1999	Total cash income	909	911
Cash outgo during year:			
Current law:			
2100	Oil Spill Research	-16	-18
2100	Inland Oil Spill Programs	-31	-30
2100	Trust Fund Share of Pipeline Safety	-29	-22
2100	Trust Fund Share of Expenses	-45	-45
2100	Maritime Oil Spill Programs	-62	-133
2100	Denali Commission Trust Fund	-5	-5
2199	Outgo under current law	-188	-253
2999	Total cash outgo (-)	-188	-253
Surplus or deficit:			
3110	Excluding interest	359	286
3120	Interest	362	372
3199	Subtotal, surplus or deficit	721	658
3220	Denali Commission Trust Fund .....	.....	-1
3299	Total adjustments .....	.....	-1
3999	Total change in fund balance	721	658
Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year	-117	-118
4200	Oil Spill Liability Trust Fund	9,994	10,653
4999	Total balance, end of year	9,877	10,535

MARITIME OIL SPILL PROGRAMS**Program and Financing** (in millions of dollars)

Identification code 070-8349-0-7-304	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Maritime Oil Spill Programs	63	190
0900	Total new obligations, unexpired accounts (object class 25.2)	63	190
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	81	89
1021	Recoveries of prior year unpaid obligations	8	.....
1070	Unobligated balance (total)	89	89
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	63	101
1203	Appropriation (previously unavailable)(special or trust)	6	6
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-6	-6
1260	Appropriations, mandatory (total)	63	101
1900	Budget authority (total)	63	101
1930	Total budgetary resources available	152	190

MARITIME OIL SPILL PROGRAMS—Continued
Program and Financing—Continued

Identification code 070-8349-0-7-304	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	89		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	68	61	118
3010 New obligations, unexpired accounts	63	190	101
3020 Outlays (gross)	-62	-133	-101
3040 Recoveries of prior year unpaid obligations, unexpired	-8		
3050 Unpaid obligations, end of year	61	118	118
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	68	61	118
3200 Obligated balance, end of year	61	118	118
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	63	101	101
Outlays, gross:			
4100 Outlays from new mandatory authority	41	63	63
4101 Outlays from mandatory balances	21	70	38
4110 Outlays, gross (total)	62	133	101
4180 Budget authority, net (total)	63	101	101
4190 Outlays, net (total)	62	133	101

The Maritime Oil Spill Programs account provides resources from the Oil Spill Liability Trust Fund for costs associated with the cleanup of oil spills. These include emergency costs associated with oil spill cleanup, funding provided to the Prince William Sound Oil Spill Recovery Institute, and the payment of claims to those who suffer harm from oil spills where the responsible party is not identifiable or is without resources. The claims activity in this account will continue to be funded under separate permanent appropriations and are being displayed in a consolidated format to enhance presentation.

UNITED STATES SECRET SERVICE

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the United States Secret Service for operations and support, including purchase of not to exceed 652 vehicles for police-type use; hire of passenger motor vehicles; purchase of motorcycles made in the United States; hire of aircraft; rental of buildings in the District of Columbia; fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control, as may be necessary to perform protective functions; conduct of and participation in firearms matches; presentation of awards; conduct of behavioral research in support of protective intelligence and operations; payment in advance for commercial accommodations as may be necessary to perform protective functions; and payment, without regard to section 5702 of title 5, United States Code, of subsistence expenses of employees who are on protective missions, whether at or away from their duty stations; \$3,036,991,000; of which \$96,299,000 shall remain available until September 30, 2027, of which \$6,000,000 shall be for a grant for activities related to investigations of missing and exploited children; and of which up to \$35,000,000 may be for calendar year 2025 premium pay in excess of the annual equivalent of the limitation on the rate of pay contained in section 5547(a) of title 5, United States Code, pursuant to section 2 of the Overtime Pay for Protective Services Act of 2016 (5 U.S.C. 5547 note), as last amended by Public Law 118-38: Provided, That not to exceed \$19,125 shall be for official reception and representation expenses: Provided further, That not to exceed \$100,000 shall be to provide technical assistance and equipment to foreign law enforcement organizations in criminal investigations within the jurisdiction of the United States Secret Service.

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

Program and Financing (in millions of dollars)

Identification code 070-0400-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Mission Support	611	611	670
0002 Protective Operations	1,433	1,433	1,240
0003 Field Operations	849	849	865
0004 Basic and In-Service Training and Professional Development	141	115	156
0799 Total direct obligations	3,034	3,008	2,931
0801 Operating Expenses (Reimbursable)	28	63	35
0900 Total new obligations, unexpired accounts	3,062	3,071	2,966
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	42	45	240
1001 Discretionary unobligated balance brought fwd, Oct 1	35		
1010 Unobligated balance transfer to other accts [070-0112]	-1		
1012 Unobligated balance transfers between expired and unexpired accounts	2		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	44	45	240
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,688	3,239	3,037
1131 Unobligated balance of appropriations permanently reduced	-2		
1160 Appropriation, discretionary (total)	2,686	3,239	3,037
Spending authority from offsetting collections, discretionary:			
1700 Collected	327	27	27
1701 Change in uncollected payments, Federal sources	50		
1750 Spending auth from offsetting collections, disc (total)	377	27	27
1900 Budget authority (total)	3,063	3,266	3,064
1930 Total budgetary resources available	3,107	3,311	3,304
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	45	240	338
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	998	1,062	453
3010 New obligations, unexpired accounts	3,062	3,071	2,966
3011 Obligations ("upward adjustments"), expired accounts	150		
3020 Outlays (gross)	-2,983	-3,680	-3,105
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-164		
3050 Unpaid obligations, end of year	1,062	453	314
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-82	-93	-93
3070 Change in uncollected pymts, Fed sources, unexpired	-50		
3071 Change in uncollected pymts, Fed sources, expired	39		
3090 Uncollected pymts, Fed sources, end of year	-93	-93	-93
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	916	969	360
3200 Obligated balance, end of year	969	360	221
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,063	3,266	3,064
Outlays, gross:			
4010 Outlays from new discretionary authority	2,339	2,613	2,452
4011 Outlays from discretionary balances	644	1,067	653
4020 Outlays, gross (total)	2,983	3,680	3,105
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-364	-27	-27
4033 Non-Federal sources	-21		
4040 Offsets against gross budget authority and outlays (total)	-385	-27	-27
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-50		
4052 Offsetting collections credited to expired accounts	58		
4060 Additional offsets against budget authority only (total)	8		
4070 Budget authority, net (discretionary)	2,686	3,239	3,037
4080 Outlays, net (discretionary)	2,598	3,653	3,078
4180 Budget authority, net (total)	2,686	3,239	3,037
4190 Outlays, net (total)	2,598	3,653	3,078

The United States Secret Service has statutory authority to carry out two primary missions: protection of the Nation's leaders and investigation of

financial and electronic crimes. The Secret Service protects and investigates threats against the President and Vice President, their families, visiting heads of state and government, and other individuals as directed by the President; protects the White House Complex, Vice President's Residence, foreign missions, and other buildings within Washington, D.C.; and manages the security at designated National Special Security Events. The Secret Service also investigates violations of laws relating to counterfeiting of obligations and securities of the United States; financial crimes that include, but are not limited to, access device fraud, financial institution fraud, identity theft, and computer fraud; and computer-based attacks on financial, banking, telecommunications, and other critical infrastructure. Within Secret Service, the Operations and Support appropriation funds necessary operations, mission support, and associated management and administration costs.

Object Classification (in millions of dollars)

Identification code 070-0400-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,002	925	1,125
11.3 Other than full-time permanent	40	27	38
11.5 Other personnel compensation	360	444	314
11.9 Total personnel compensation	1,402	1,396	1,477
12.1 Civilian personnel benefits	609	571	564
21.0 Travel and transportation of persons	114	200	162
22.0 Transportation of things	14	11	8
23.1 Rental payments to GSA	130	118	122
23.2 Rental payments to others	3	10	2
23.3 Communications, utilities, and miscellaneous charges	40	67	41
24.0 Printing and reproduction	1	2	1
25.1 Advisory and assistance services	69	78	103
25.2 Other services from non-Federal sources	204	158	144
25.3 Other goods and services from Federal sources	87	96	68
25.4 Operation and maintenance of facilities	12	13	3
25.5 Research and development contracts	1		
25.6 Medical care	5	6	6
25.7 Operation and maintenance of equipment	41	84	46
25.8 Subsistence and support of persons		1	
26.0 Supplies and materials	88	48	40
31.0 Equipment	131	98	108
32.0 Land and structures	77	47	27
41.0 Grants, subsidies, and contributions	6	6	6
42.0 Insurance claims and indemnities		1	2
99.0 Direct obligations	3,034	3,011	2,930
99.0 Reimbursable obligations	28	60	36
99.9 Total new obligations, unexpired accounts	3,062	3,071	2,966

Employment Summary

Identification code 070-0400-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	8,113	8,303	8,357

CONTRIBUTION FOR ANNUITY BENEFITS, UNITED STATES SECRET SERVICE**Program and Financing** (in millions of dollars)

Identification code 070-0405-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0304 Mandatory-DC Annuity	285	268	268
0900 Total new obligations, unexpired accounts (object class 12.1)	285	268	268
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	268	268	288
1930 Total budgetary resources available	286	269	289
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	21

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	1	3	21
3010 New obligations, unexpired accounts	285	268	268
3020 Outlays (gross)	-283	-250	-288
3050 Unpaid obligations, end of year	3	21	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	3	21
3200 Obligated balance, end of year	3	21	1

Budget authority and outlays, net:

4090 Mandatory:			
Budget authority, gross	268	268	288
Outlays, gross:			
4100 Outlays from new mandatory authority	268	247	267
4101 Outlays from mandatory balances	15	3	21
4110 Outlays, gross (total)	283	250	288
4180 Budget authority, net (total)	268	268	288
4190 Outlays, net (total)	283	250	288

This account provides the Secret Service funding for contributions to the District of Columbia's Police and Firefighters Retirement Plan (DC Annuity).

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the United States Secret Service for procurement, construction, and improvements, \$219,330,000 to remain available until September 30, 2028.

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

Program and Financing (in millions of dollars)

Identification code 070-0401-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Protection Assets and Infrastructure	59	59	115
0008 Construction and Facility Improvements	17	17	104
0799 Total direct obligations	76	76	219
0801 Reimbursable program activity (Inflation Reduction Act Funds)	9		
0900 Total new obligations, unexpired accounts	85	76	219
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	55	48	54
1021 Recoveries of prior year unpaid obligations	1	2	
1070 Unobligated balance (total)	56	50	54
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	76	76	219
1131 Unobligated balance of appropriations permanently reduced	-4		
1160 Appropriation, discretionary (total)	72	76	219
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	4	
1701 Change in uncollected payments, Federal sources	4		
1750 Spending auth from offsetting collections, disc (total)	6	4	
1900 Budget authority (total)	78	80	219
1930 Total budgetary resources available	134	130	273
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	48	54	54

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	112	124	5
3010 New obligations, unexpired accounts	85	76	219
3011 Obligations ("upward adjustments"), expired accounts	10		
3020 Outlays (gross)	-79	-193	-197
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-2	
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	124	5	27
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-20	-24	-24

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued
Program and Financing—Continued

Identification code 070-0401-0-1-751	2024 actual	2025 est.	2026 est.
3070 Change in uncollected pymts, Fed sources, unexpired	-4		
3090 Uncollected pymts, Fed sources, end of year	-24	-24	-24
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	92	100	-19
3200 Obligated balance, end of year	100	-19	3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	78	80	219
Outlays, gross:			
4010 Outlays from new discretionary authority	9	69	186
4011 Outlays from discretionary balances	70	124	11
4020 Outlays, gross (total)	79	193	197
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-4	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-4		
4052 Offsetting collections credited to expired accounts	6		
4060 Additional offsets against budget authority only (total)	2		
4070 Budget authority, net (discretionary)	72	76	219
4080 Outlays, net (discretionary)	71	189	197
4180 Budget authority, net (total)	72	76	219
4190 Outlays, net (total)	71	189	197

Procurement, Construction, and Improvements provides funds necessary for the planning, operational development, engineering and purchase of one or more assets prior to sustainment. This account provides necessary funding and investments needed to support the Secret Service's protective and investigation missions.

Object Classification (in millions of dollars)

Identification code 070-0401-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	2		
25.2 Other services from non-Federal sources	38	51	99
25.3 Other goods and services from Federal sources	28		
26.0 Supplies and materials	2		25
31.0 Equipment	2	8	10
32.0 Land and structures	7	17	85
99.0 Direct obligations	79	76	219
99.0 Reimbursable obligations	6		
99.9 Total new obligations, unexpired accounts	85	76	219

RESEARCH AND DEVELOPMENT

For necessary expenses of the United States Secret Service for research and development, \$3,250,000, to remain available until September 30, 2027.

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

Program and Financing (in millions of dollars)

Identification code 070-0804-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Protection	2	3	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	4	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4	4	3
1930 Total budgetary resources available	6	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	5	4

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	4	
3010 New obligations, unexpired accounts	2	3	4
3020 Outlays (gross)	-5	-7	-4
3050 Unpaid obligations, end of year	4		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	4	
3200 Obligated balance, end of year	4		

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	4	4	3
Outlays, gross:			
4010 Outlays from new discretionary authority		3	3
4011 Outlays from discretionary balances	5	4	1
4020 Outlays, gross (total)	5	7	4
4180 Budget authority, net (total)	4	4	3
4190 Outlays, net (total)	5	7	4

Research and Development includes funds necessary for supporting the search for new or refined knowledge and ideas and for the application or use of such knowledge and ideas for the development of new or improved products, processes, or capabilities. This account provides support to the Secret Service's protective and investigative missions.

Object Classification (in millions of dollars)

Identification code 070-0804-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	1	3	4
25.5 Research and development contracts	1		
99.0 Direct obligations	2	3	4
99.9 Total new obligations, unexpired accounts	2	3	4

ADMINISTRATIVE PROVISIONS

SEC. 201. Section 201 of the Department of Homeland Security Appropriations Act, 2018 (division F of Public Law 115-141), related to overtime compensation limitations, shall apply with respect to funds made available in this Act in the same manner as such section applied to funds made available in that Act, except that "fiscal year 2026" shall be substituted for "fiscal year 2018".

SEC. 202. Funding made available under the headings "U.S. Customs and Border Protection—Operations and Support" and "U.S. Customs and Border Protection—Procurement, Construction, and Improvements" shall be available for customs expenses when necessary to maintain operations and prevent adverse personnel actions in Puerto Rico and the U.S. Virgin Islands, in addition to funding provided by sections 740 and 1406i of title 48, United States Code.

SEC. 203. As authorized by section 601(b) of the United States-Colombia Trade Promotion Agreement Implementation Act (Public Law 112-42), fees collected from passengers arriving from Canada, Mexico, or an adjacent island pursuant to section 13031(a)(5) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(5)) shall be available until expended.

SEC. 204. (a) For an additional amount for "U.S. Customs and Border Protection—Operations and Support", \$31,000,000, to remain available until expended, to be reduced by amounts collected and credited to this appropriation in fiscal year 2026 from amounts authorized to be collected by section 286(i) of the Immigration and Nationality Act (8 U.S.C. 1356(i)), section 10412 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8311), and section 817 of the Trade Facilitation and Trade Enforcement Act of 2015 (Public Law 114-125), or other such authorizing language.

(b) To the extent that amounts realized from such collections exceed \$31,000,000, those amounts in excess of \$31,000,000 shall be credited to this appropriation, to remain available until expended.

SEC. 205. None of the funds made available in this Act for U.S. Customs and Border Protection may be used to prevent an individual not in the business of importing a prescription drug (within the meaning of section 801(g) of the Federal Food, Drug, and Cosmetic Act) from importing a prescription drug from Canada that complies with the Federal Food, Drug, and Cosmetic Act: Provided, That this section shall apply only to individuals transporting on their person a personal-use

quantity of the prescription drug, not to exceed a 90-day supply: Provided further, That the prescription drug may not be—

- (1) a controlled substance, as defined in section 102 of the Controlled Substances Act (21 U.S.C. 802); or
- (2) a biological product, as defined in section 351 of the Public Health Service Act (42 U.S.C. 262).

SEC. 206. (a) Notwithstanding any other provision of law, none of the funds provided in this or any other Act shall be used to approve a waiver of the navigation and vessel-inspection laws pursuant to section 501(b) of title 46, United States Code, for the transportation of crude oil distributed from and to the Strategic Petroleum Reserve until the Secretary of Homeland Security, after consultation with the Secretaries of the Departments of Energy and Transportation and representatives from the United States flag maritime industry, takes adequate measures to ensure the use of United States flag vessels.

(b) The Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Transportation and Infrastructure of the House of Representatives, and the Committee on Commerce, Science, and Transportation of the Senate within 2 business days of any request for waivers of navigation and vessel-inspection laws pursuant to section 501(b) of title 46, United States Code, with respect to such transportation, and the disposition of such requests.

SEC. 207. (a) Not later than 90 days after the date of enactment of this Act, the Commissioner of U.S. Customs and Border Protection shall submit an expenditure plan for any amounts made available for "U.S. Customs and Border Protection—Procurement, Construction, and Improvements" in this Act and prior Acts to the Committees on Appropriations of the House of Representatives and the Senate.

(b) No such amounts provided in this Act may be obligated prior to the submission of such plan.

SEC. 208. (a) None of the funds provided under the heading "U.S. Immigration and Customs Enforcement—Operations and Support" may be used to accept new intakes, absent exigent circumstances, under contracts for the provision of detention services if the two most recent overall performance evaluations received by the contracted facility are less than "adequate" or the equivalent median score in any subsequent performance evaluation system.

(b) Subsection (a) shall not apply if U.S. Immigration and Customs Enforcement takes the corrective actions necessary to bring the facility into compliance with the detention standards under the relevant contract and submits an evaluation report to the House and Senate Appropriations Subcommittees on Homeland Security 30 days prior to resuming contracted detention operations at such facility.

(c) For facilities contractually required to comply with ICE detention standards, performance evaluations shall be conducted by the U.S. Immigration and Customs Enforcement Office of Professional Responsibility.

SEC. 209. Without regard to the limitation as to time and condition of section 503(d) of this Act, the Secretary may reprogram within and transfer funds to "U.S. Immigration and Customs Enforcement—Operations and Support" as necessary to ensure the detention of aliens prioritized for removal.

SEC. 210. The reports required to be submitted under section 216 of the Department of Homeland Security Appropriations Act, 2021 (division F of Public Law 116–260) shall continue to be submitted semimonthly and each matter required to be included in such reports by such section 216 shall apply in the same manner and to the same extent during the period described in such section 216.

SEC. 211. The terms and conditions of section 217 of the Department of Homeland Security Appropriations Act, 2020 (division D of Public Law 116–93) shall apply to this Act.

SEC. 212. Not later than 45 days after the date of enactment of this Act, the Chief Financial Officer of U.S. Immigration and Customs Enforcement shall submit to the Committees on Appropriations of the House of Representatives and the Senate an obligation plan for amounts made available in this Act for "U.S. Immigration and Customs Enforcement", delineated by level II program, project, and activity.

SEC. 213. (a) Members of the United States House of Representatives and the United States Senate, including the leadership; the heads of Federal agencies and commissions, including the Secretary, Deputy Secretary, Under Secretaries, and Assistant Secretaries of the Department of Homeland Security; the United States Attorney General, Deputy Attorney General, Assistant Attorneys General, and the United States Attorneys; and senior members of the Executive Office of the President, including the Director of the Office of Management and Budget, shall not be exempt from Federal passenger and baggage screening.

(b) None of the funds made available in this or any other Act, including prior Acts, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the components funded by this Act may be used to carry out legislation altering the applicability of the screening requirements outlined in subsection (a).

SEC. 214. Notwithstanding section 44923 of title 49, United States Code, for fiscal year 2026, any funds in the Aviation Security Capital Fund established by section 44923(h) of title 49, United States Code, may be used for the procurement and installation of explosives detection systems or for the issuance of other transaction agreements for the purpose of funding projects described in section 44923(a) of such title.

SEC. 215. Not later than 45 days after the submission of the President's budget proposal, the Administrator of the Transportation Security Administration shall submit to the Committees on Appropriations and Homeland Security of the House of Representatives and the Committees on Appropriations and Commerce, Science, and Transportation of the Senate a single report that fulfills the following requirements:

(1) a Capital Investment Plan that includes a plan for continuous and sustained capital investment in new, and the replacement of aged, transportation security equipment;

(2) the 5-year technology investment plan as required by section 1611 of title XVI of the Homeland Security Act of 2002, as amended by section 3 of the Transportation Security Acquisition Reform Act (Public Law 113–245); and

(3) the Advanced Integrated Passenger Screening Technologies report as required by the Senate Report accompanying the Department of Homeland Security Appropriations Act, 2019 (Senate Report 115–283).

SEC. 216. (a) None of the funds made available by this Act under the heading "Coast Guard—Operations and Support" shall be for expenses incurred for recreational vessels under section 12114 of title 46, United States Code, except to the extent fees are collected from owners of yachts and credited to the appropriation made available by this Act under the heading "Coast Guard—Operations and Support".

(b) To the extent such fees are insufficient to pay expenses of recreational vessel documentation under such section 12114, and there is a backlog of recreational vessel applications, personnel performing non-recreational vessel documentation functions under subchapter II of chapter 121 of title 46, United States Code, may perform documentation under section 12114.

SEC. 217. Notwithstanding any other provision of law, the Commandant of the Coast Guard shall submit to the Committees on Appropriations of the House of Representatives and the Senate a future-years capital investment plan as described in the second proviso under the heading "Coast Guard—Acquisition, Construction, and Improvements" in the Department of Homeland Security Appropriations Act, 2015 (Public Law 114–4), which shall be subject to the requirements in the third and fourth provisos under such heading.

SEC. 218. Amounts deposited into the Coast Guard Housing Fund in fiscal year 2026 shall be available until expended to carry out the purposes of section 2946 of title 14, United States Code, and shall be in addition to funds otherwise available for such purposes.

SEC. 219. The United States Secret Service is authorized to obligate funds in anticipation of reimbursements from executive agencies, as defined in section 105 of title 5, United States Code, for personnel receiving training sponsored by the James J. Rowley Training Center, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available under the heading "United States Secret Service—Operations and Support" at the end of the fiscal year.

SEC. 220. (a) None of the funds made available to the United States Secret Service by this Act or by previous appropriations Acts may be made available for the protection of the head of a Federal agency other than the Secretary of Homeland Security.

(b) The Director of the United States Secret Service may enter into agreements to provide such protection on a fully reimbursable basis.

SEC. 221. For purposes of section 503(a)(3) of this Act, up to \$15,000,000 may be reprogrammed within "United States Secret Service—Operations and Support".

SEC. 222. Funding made available in this Act for "United States Secret Service—Operations and Support" is available for travel of United States Secret Service employees on protective missions without regard to the limitations on such expenditures in this or any other Act if the Director of the United States Secret Service or a designee notifies the Committees on Appropriations of the House of Representatives and the Senate 10 or more days in advance, or as early as practicable, prior to such expenditures.

SEC. 223. Without regard to the limitation as to time and condition of section 503(d) of this Act, after June 15, in accordance with the notification requirement described in subsection (b) of such section, up to the following amounts may be reprogrammed within "Coast Guard—Operations and Support"—

- (1) \$10,000,000 to or from the "Military Personnel" funding category; and
- (2) \$10,000,000 between the "Field Operations" funding subcategories.

CYBERSECURITY AND INFRASTRUCTURE SECURITY AGENCY

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Cybersecurity and Infrastructure Security Agency for operations and support, \$1,957,885,000, of which \$5,929,000 shall remain available until September 30, 2027: Provided, That not to exceed \$3,825 shall be for official reception and representation expenses.

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

Program and Financing (in millions of dollars)

Identification code 070–0566–0–1–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 CAS - Mission Support	482	618	352
0003 CAS - Cybersecurity	1,182	1,139	966
0005 CAS - Emergency Communications	101	93	82
0006 CAS - Integrated Operations	227	220	182
0007 CAS - Infrastructure Security	161	133	300
0008 CAS - Risk Management Operations	120	90	37
0009 CAS - Stakeholder Engagement and Requirements	104	90	37
0799 Total direct obligations	2,377	2,383	1,956
0801 Reimbursable program activity	2		
0900 Total new obligations, unexpired accounts	2,379	2,383	1,956
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	32	33	40
1001 Discretionary unobligated balance brought fwd, Oct 1	32		
1012 Unobligated balance transfers between expired and unexpired accounts	2	2	
1070 Unobligated balance (total)	34	35	40
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,383	2,383	1,958
1131 Unobligated balance of appropriations permanently reduced	-1	-4	
1160 Appropriation, discretionary (total)	2,382	2,379	1,958
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [070–0413]	6	5	
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	4	
1900 Budget authority (total)	2,390	2,388	1,958
1930 Total budgetary resources available	2,424	2,423	1,998
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-12		
1941 Unexpired unobligated balance, end of year	33	40	42
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,636	1,491	1,303
3010 New obligations, unexpired accounts	2,379	2,383	1,956
3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-2,461	-2,571	-2,036
3041 Recoveries of prior year unpaid obligations, expired	-68		
3050 Unpaid obligations, end of year	1,491	1,303	1,223
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-5	-5
3071 Change in uncollected pymts, Fed sources, expired	3		
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,628	1,486	1,298
3200 Obligated balance, end of year	1,486	1,298	1,218
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,390	2,388	1,958
Outlays, gross:			
4010 Outlays from new discretionary authority	1,190	1,146	939
4011 Outlays from discretionary balances	1,200	1,425	1,097
4020 Outlays, gross (total)	2,390	2,571	2,036
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-4	-4	

4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-6	-4	
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	4		
4060 Additional offsets against budget authority only (total)	4		
4070 Budget authority, net (discretionary)	2,388	2,384	1,958
4080 Outlays, net (discretionary)	2,384	2,567	2,036
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	71		
4180 Budget authority, net (total)	2,388	2,384	1,958
4190 Outlays, net (total)	2,455	2,567	2,036

The Cybersecurity and Infrastructure Security Agency (CISA) leads efforts to understand, manage, and reduce risk to the Nation's critical infrastructure from cyber and physical threats, including terrorist attacks, cyber incidents, natural disasters, and other catastrophic incidents. The Operations and Support Account funds the necessary operations, mission support, and associated management and administration costs for the Agency. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

Object Classification (in millions of dollars)

Identification code 070–0566–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	457	589	404
11.3 Other than full-time permanent	16	1	
11.5 Other personnel compensation	23	23	24
11.9 Total personnel compensation	496	613	428
12.1 Civilian personnel benefits	214	135	193
21.0 Travel and transportation of persons	13	6	
23.1 Rental payments to GSA	21	2	
23.2 Rental payments to others	1		
23.3 Communications, utilities, and miscellaneous charges	3	3	3
25.1 Advisory and assistance services	877	1,219	934
25.2 Other services from non-Federal sources	5	58	42
25.3 Other goods and services from Federal sources	474	141	120
25.4 Operation and maintenance of facilities	12	6	8
25.5 Research and development contracts		2	4
25.7 Operation and maintenance of equipment	6	30	32
26.0 Supplies and materials		8	9
31.0 Equipment	212	93	111
32.0 Land and structures	8		
41.0 Grants, subsidies, and contributions	35	67	72
99.0 Direct obligations	2,377	2,383	1,956
99.0 Reimbursable obligations	2		
99.9 Total new obligations, unexpired accounts	2,379	2,383	1,956

Employment Summary

Identification code 070–0566–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	3,272	3,292	2,324

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Cybersecurity and Infrastructure Security Agency for procurement, construction, and improvements, \$420,453,000, to remain available until September 30, 2028.

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

Program and Financing (in millions of dollars)

Identification code 070–0412–0–1–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CAS - Cybersecurity	447	470	402
0002 CAS - Emergency Communications	54	29	18
0005 CAS - Infrastructure Protection	4		
0006 CAS - Construction Facilities and Improvements	2		

0900	Total new obligations, unexpired accounts	507	499	420
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	42	44	34
1001	Discretionary unobligated balance brought fwd, Oct 1	42		
1021	Recoveries of prior year unpaid obligations	23		
1070	Unobligated balance (total)	65	44	34
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	489	489	420
1131	Unobligated balance of appropriations permanently reduced	-4		
1160	Appropriation, discretionary (total)	485	489	420
Spending authority from offsetting collections, discretionary:				
1701	Change in uncollected payments, Federal sources	1		
1900	Budget authority (total)	486	489	420
1930	Total budgetary resources available	551	533	454
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	44	34	34
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	663	541	492
3010	New obligations, unexpired accounts	507	499	420
3020	Outlays (gross)	-591	-548	-513
3040	Recoveries of prior year unpaid obligations, unexpired	-23		
3041	Recoveries of prior year unpaid obligations, expired	-15		
3050	Unpaid obligations, end of year	541	492	399
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	663	540	491
3200	Obligated balance, end of year	540	491	398
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	486	489	420
Outlays, gross:				
4010	Outlays from new discretionary authority	121	196	168
4011	Outlays from discretionary balances	413	347	345
4020	Outlays, gross (total)	534	543	513
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-1		
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	57	5	
4180	Budget authority, net (total)	485	489	420
4190	Outlays, net (total)	591	548	513

Procurement, Construction, and Improvements (PC&I) provides the funds necessary for the manufacture, purchase, or enhancement of one or more assets prior to sustainment. This funding supports the investments needed to understand and facilitate the security and resilience of infrastructure against terrorist attacks, cyber events, and natural disasters. Secure and resilient infrastructure is essential for national security, economic vitality, and public health and safety.

Object Classification (in millions of dollars)

Identification code 070-0412-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3	Communications, utilities, and miscellaneous charges	9	
25.1	Advisory and assistance services	170	149
25.3	Other goods and services from Federal sources	299	350
25.7	Operation and maintenance of equipment	2	
31.0	Equipment	27	
99.9	Total new obligations, unexpired accounts	507	499

RESEARCH AND DEVELOPMENT

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

Program and Financing (in millions of dollars)

Identification code 070-0805-0-1-054	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004	CAS - Risk Management R&D	3	
0005	CAS - Infrastructure Security R&D		1
0900	Total new obligations, unexpired accounts (object class 25.5)	3	1
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	1
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	1	1
1131	Unobligated balance of appropriations permanently reduced	-2	
1160	Appropriation, discretionary (total)	-1	1
1930	Total budgetary resources available	4	2
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	12	8
3010	New obligations, unexpired accounts	3	1
3020	Outlays (gross)	-6	-8
3041	Recoveries of prior year unpaid obligations, expired	-1	
3050	Unpaid obligations, end of year	8	1
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	8
3200	Obligated balance, end of year	8	1
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	-1	1
Outlays, gross:			
4011	Outlays from discretionary balances	6	8
4180	Budget authority, net (total)	-1	1
4190	Outlays, net (total)	6	8

Research and Development includes the funds necessary for supporting the search for new or refined knowledge and ideas, and for the application or use of such knowledge and ideas for the development of new or improved products, processes, or capabilities. These resources funded capability development in support of the Cybersecurity and Infrastructure Security Agency's (CISA) infrastructure security and risk analytics initiatives.

CYBERSECURITY RESPONSE AND RECOVERY FUND

Program and Financing (in millions of dollars)

Identification code 070-1911-0-1-054	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Direct program activity	20	20
0900	Total new obligations, unexpired accounts (object class 25.1)	20	20
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	40	60
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170	Advance appropriation	20	20
1900	Budget authority (total)	20	20
1930	Total budgetary resources available	60	80
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	60	60
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		16
3010	New obligations, unexpired accounts	20	20
3020	Outlays (gross)	-4	-8
3050	Unpaid obligations, end of year	16	28

CYBERSECURITY RESPONSE AND RECOVERY FUND—Continued
Program and Financing—Continued

Identification code 070–1911–0–1–054	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			16
3200 Obligated balance, end of year		16	28
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	20	20	20
Outlays, gross:			
4010 Outlays from new discretionary authority		4	4
4011 Outlays from discretionary balances			4
4020 Outlays, gross (total)		4	8
4180 Budget authority, net (total)	20	20	20
4190 Outlays, net (total)		4	8

The Cybersecurity and Infrastructure Security Agency's (CISA) Cyber Response and Recovery Fund (CRRF) appropriation ensures that funding is available to CISA to respond to a significant incident, as declared by the Secretary of Homeland Security. This account was authorized and appropriated in the Infrastructure Investment and Jobs Act.

FEDERAL EMERGENCY MANAGEMENT AGENCY

Federal Funds

FEDERAL ASSISTANCE

(INCLUDING TRANSFER OF FUNDS)

For activities of the Federal Emergency Management Agency for Federal assistance through grants, contracts, cooperative agreements, and other activities, \$2,593,517,000, which shall be allocated as follows:

(1) \$351,000,000 for the State Homeland Security Grant Program and the Tribal Homeland Security Grant Program under sections 2004 and 2005 of the Homeland Security Act of 2002 (6 U.S.C. 605 and 606), of which \$140,000,000 shall be for Operation Stonegarden: Provided, That notwithstanding subsection (c)(4) of such section 2004, for fiscal year 2026, the Commonwealth of Puerto Rico shall make available to local and tribal governments amounts provided to the Commonwealth of Puerto Rico under this paragraph in accordance with subsection (c)(1) of such section 2004: Provided further, That the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(2) \$415,500,000 for the Urban Area Security Initiative under section 2003 of the Homeland Security Act of 2002 (6 U.S.C. 604): Provided, That the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(3) \$274,500,000 for the Nonprofit Security Grant Program under section 2009 of the Homeland Security Act of 2002 (6 U.S.C. 609a): Provided, That eligible recipients are those described in section 2009(b) of such Act (6 U.S.C. 609a(b)) or are an otherwise eligible recipient at risk of a terrorist or other extremist attack.

(4) \$50,000,000 for Public Transportation Security Assistance, Railroad Security Assistance, and Over-the-Road Bus Security Assistance under sections 1406, 1513, and 1532 of the Implementing Recommendations of the 9/11 Commission Act of 2007 (6 U.S.C. 1135, 1163, and 1182), of which \$9,000,000 shall be for Amtrak security: Provided, That such public transportation security assistance shall be provided directly to public transportation agencies: Provided further, That, with the exception of any grants for Amtrak security, the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(5) \$50,000,000 for Port Security Grants in accordance with section 70107 of title 46, United States Code.

(6) \$648,000,000, to remain available until September 30, 2027, of which \$324,000,000 shall be for Assistance to Firefighter Grants and \$324,000,000 shall be for Staffing for Adequate Fire and Emergency Response Grants under sections 33 and 34 respectively of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. 2229 and 2229a).

(7) \$319,500,000 for emergency management performance grants under the National Flood Insurance Act of 1968 (42 U.S.C. 4001 et seq.), the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121), the Earthquake Hazards Reduction Act of 1977 (42 U.S.C. 7701), section 762 of title 6, United States Code, and Reorganization Plan No. 3 of 1978 (5 U.S.C. App.).

(8) \$281,475,000 for necessary expenses for Flood Hazard Mapping and Risk Analysis, in addition to and to supplement any other sums appropriated under the National Flood Insurance Fund, and such additional sums as may be provided by States or other political subdivisions for cost-shared mapping activities under section 1360(f)(2) of the National Flood Insurance Act of 1968 (42 U.S.C. 4101(f)(2)), to remain available until expended.

(9) \$203,542,000 to sustain current operations for training, exercises, technical assistance, and other programs.

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

Program and Financing (in millions of dollars)

Identification code 070–0413–0–1–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CAS - Grants	4,791	4,450	2,390
0002 CAS - Education, Training, and Exercises (incl USFA)	305	306	204
0799 Total direct obligations	5,096	4,756	2,594
0801 Reimbursable program activity (Education, Training, and Exercises incl USFA)	2		
0900 Total new obligations, unexpired accounts	5,098	4,756	2,594
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,176	1,552	949
1001 Discretionary unobligated balance brought fwd, Oct 1	2,174		
1010 Unobligated balance transfer to other accts [070–0702]	-127	-6	
1011 Unobligated balance transfer from other acct [070–0500]	8	4	
1021 Recoveries of prior year unpaid obligations	28	194	
1070 Unobligated balance (total)	2,085	1,744	949
Budget authority:			
Appropriations, discretionary:			
1100 CAS - Grants	2,827	2,782	2,390
1100 CAS - Education, Training, and Exercises	306	306	204
1100 PL 118–50 Supplemental - Nonprofit Security Grant Program	390		
1121 Appropriations transferred from other acct [070–0416]	33	33	
1121 Appropriations transferred from other acct [070–0530]	650	650	
1160 Appropriation, discretionary (total)	4,206	3,771	2,594
Advance appropriations, discretionary:			
1170 Advance appropriation - STORM Act	100	100	100
1170 Advance appropriation - Cybersecurity Grant Program	300	100	
1172 Advance appropriations transferred to other accounts [070–0200]	-1		
1172 Advance appropriations transferred to other accounts [070–0700]	-12	-6	
1172 Advance appropriations transferred to other accounts [070–0566]	-6	-5	
1180 Advanced appropriation, discretionary (total)	381	189	100
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	1	
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	2	1	
1900 Budget authority (total)	4,589	3,961	2,694
1930 Total budgetary resources available	6,674	5,705	3,643
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-24		
1941 Unexpired unobligated balance, end of year	1,552	949	1,049
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10,224	11,482	4,524
3010 New obligations, unexpired accounts	5,098	4,756	2,594
3011 Obligations ("upward adjustments"), expired accounts	12		
3020 Outlays (gross)	-3,635	-11,511	-1,827
3030 Unpaid obligations transferred to other accts [069–0700]	-9	-9	
3040 Recoveries of prior year unpaid obligations, unexpired	-28	-194	
3041 Recoveries of prior year unpaid obligations, expired	-180		
3050 Unpaid obligations, end of year	11,482	4,524	5,291
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired	-1		

3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	10,223	11,481	4,523
3200	Obligated balance, end of year	11,481	4,523	5,290
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	4,589	3,961	2,694
Outlays, gross:				
4010	Outlays from new discretionary authority	162	255	239
4011	Outlays from discretionary balances	3,345	11,009	1,588
4020	Outlays, gross (total)	3,507	11,264	1,827
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-1	-1	
4033	Non-Federal sources:	-11		
4040	Offsets against gross budget authority and outlays (total)	-12	-1	
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-1		
4052	Offsetting collections credited to expired accounts	11		
4060	Additional offsets against budget authority only (total)	10		
4070	Budget authority, net (discretionary)	4,587	3,960	2,694
4080	Outlays, net (discretionary)	3,495	11,263	1,827
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	128	247	
4180	Budget authority, net (total)	4,587	3,960	2,694
4190	Outlays, net (total)	3,623	11,510	1,827

Federal Assistance provides monetary and non-monetary support in the form of grants or grant agreements, cooperative agreements, non-cash contributions, and other Federal support. Federal assistance does not include amounts received as reimbursement for services rendered to individuals. Through a variety of programs, FEMA provides for grants, training, exercises, and other support to assist Federal agencies, States, territories, and tribal and local jurisdictions to prevent, protect against, mitigate, respond to, and recover from terrorism and natural disasters.

Grants: FEMA provides grants that focus on building and sustaining the 32 core capabilities associated with the five mission areas described in the National Preparedness Goal. These grants include: 1) the State Homeland Security Grant Program, including Operation Stonegarden, which supports the implementation of security strategies to address identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other-catastrophic events; 2) the Urban Area Security Initiative, which addresses the unique risk-driven and capabilities-based planning, organization, equipment, training, and exercise needs of high-threat, high-density urban areas based on capability targets identified during the Threat Hazard Identification and Risk Assessment process; 3) the Transit Security Grant Program for public transportation security assistance and railroad security assistance, which supports owners and operators of transit systems, including intra-city bus, commuter bus, ferries, and all forms of passenger rail, to protect critical surface transportation infrastructure and the traveling public from acts of terrorism and to increase the resilience of transit infrastructure; 4) the Port Security Grant Program, which improves port-wide maritime security risk management, enhances maritime domain awareness, supports maritime security training and exercises, and maintains and/or reestablishes maritime security mitigation protocols that support port recovery and resiliency capabilities; 5) Firefighter Assistance Grants, including the Assistance to Firefighter Grant and the Staffing for Adequate Fire and Emergency Response grants, which provide direct assistance to local fire departments for investments to improve their ability to safeguard the lives of firefighting personnel and members of the public in the event of a terrorist attack or other major incident; 6) Emergency Management Performance Grants, which provides funding on a formula basis to all 56 States and Territories to achieve target levels of capability in catastrophic planning and emergency management; 7) the Flood Hazard Mapping and Risk Analysis program, which drives national actions to reduce flood risk by

addressing flood hazard data update needs, supporting local government hazard mitigation planning, and providing the flood risk data needed to manage the NFIP's financial exposure; and 8) the Nonprofit Security Grant Program, which supports the implementation of State homeland security strategies to address identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other catastrophic events.

Education, Training, and Exercises Programs: FEMA provides specialized training to emergency responders and supports development, execution, and evaluation of exercises to test the Nation's preparedness for all hazards. These programs include: 1) the National Exercise Program, which designs, coordinates, conducts, and evaluates exercises that rigorously test the Nation's ability to perform missions and functions that prevent, protect against, respond to, recover from, and mitigate all hazards; 2) the Center for Domestic Preparedness, which provides specialized all-hazards preparedness training to State, local, and tribal emergency responders on skills tied to national priorities, in particular those related to Weapons of Mass Destruction; 3) the Emergency Management Institute, which provides training to Federal, State, local, tribal, volunteer, public, and private sector officials to strengthen emergency management core competencies, knowledge, and skills, thus improving the Nation's capability to prepare for, protect against, respond to, recover from, and mitigate all hazards; 4) the Center for Homeland Defense and Security, which develops and offers educational resources to the entire homeland security enterprise; and 5) the U.S. Fire Administration, which promotes fire awareness, safety, and risk reduction across communities and prepares the Nation's first responders through ongoing training in evaluating and minimizing community risk, improving protection of critical infrastructure, and preparing to respond to all-hazard emergencies.

Object Classification (in millions of dollars)

Identification code 070-0413-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	35	42	39
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	36	43	40
12.1 Civilian personnel benefits	13	14	13
21.0 Travel and transportation of persons	7	3	3
23.3 Communications, utilities, and miscellaneous charges	7	4	4
25.1 Advisory and assistance services	346	346	324
25.2 Other services from non-Federal sources	38	38	38
25.4 Operation and maintenance of facilities	31	31	31
25.6 Medical care	2	1	1
25.7 Operation and maintenance of equipment	5	5	5
26.0 Supplies and materials	1	1	1
31.0 Equipment	4	4	4
41.0 Grants, subsidies, and contributions	4,606	4,266	2,130
99.0 Direct obligations	5,096	4,756	2,594
99.0 Reimbursable obligations	2		
99.9 Total new obligations, unexpired accounts	5,098	4,756	2,594

Employment Summary

Identification code 070-0413-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	319	370	340

OPERATIONS AND SUPPORT

For necessary expenses of the Federal Emergency Management Agency for operations and support, \$1,499,955,000: Provided, That not to exceed \$2,250 shall be for official reception and representation expenses.

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

OPERATIONS AND SUPPORT—Continued

Program and Financing (in millions of dollars)

Identification code 070–0700–0–1–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CAS - Mission Support	630	615	605
0002 CAS - Regional Operations	210	223	211
0003 CAS - Mitigation	83	79	76
0004 CAS - Preparedness and Protection	282	304	339
0005 CAS - Response and Recovery	301	292	293
0006 PL 118–50 Supplemental - Administration of Nonprofit Security Grants	1	1	1
0007 IUA Supplemental - PL 117–58 - Dam Safety Program	7	25	25
0799 Total direct obligations	1,514	1,539	1,550
0801 Reimbursable program activity (Regional Operations) .....	.....	1	1
0802 Reimbursable program activity (Mission Support)	3	1	2
0803 Reimbursable program activity (Preparedness and Protection)	26	28	19
0804 Reimbursable program activity (Response and Recovery)	1	.....	2
0899 Total reimbursable obligations	30	30	24
0900 Total new obligations, unexpired accounts	1,544	1,569	1,574

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	114	113	62
1011 Unobligated balance transfer from other acct [070–0702]	7	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	3	.....	.....
1070 Unobligated balance (total)	124	113	62
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,494	1,484	1,500
1131 Unobligated balance of appropriations permanently reduced	-2	-2	.....
1160 Appropriation, discretionary (total)	1,492	1,482	1,500
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [070–0413]	12	6	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	28	30	30
1701 Change in uncollected payments, Federal sources	2	.....	.....
1750 Spending auth from offsetting collections, disc (total)	30	30	30
1900 Budget authority (total)	1,534	1,518	1,530
1930 Total budgetary resources available	1,658	1,631	1,592
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	113	62	18

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	697	645	668
3010 New obligations, unexpired accounts	1,544	1,569	1,574
3011 Obligations ("upward adjustments"), expired accounts	20	4	.....
3020 Outlays (gross)	-1,568	-1,538	-1,293
3041 Recoveries of prior year unpaid obligations, expired	-48	-12	.....
3050 Unpaid obligations, end of year	645	668	949
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-13	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	10	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	684	640	663
3200 Obligated balance, end of year	640	663	944

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,534	1,518	1,530
Outlays, gross:			
4010 Outlays from new discretionary authority	1,038	905	903
4011 Outlays from discretionary balances	530	633	390
4020 Outlays, gross (total)	1,568	1,538	1,293
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-37	-30	-30
4033 Non-Federal sources	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-39	-30	-30

Additional offsets against gross budget authority only:

4050 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4052 Offsetting collections credited to expired accounts	11	.....	.....
4060 Additional offsets against budget authority only (total)	9	.....	.....
4070 Budget authority, net (discretionary)	1,504	1,488	1,500
4080 Outlays, net (discretionary)	1,529	1,508	1,263
4180 Budget authority, net (total)	1,504	1,488	1,500
4190 Outlays, net (total)	1,529	1,508	1,263

Operations and Support funds the Federal Emergency Management Agency's core mission: development and maintenance of an integrated, nationwide capability to prepare for, mitigate, respond to, and recover from major disasters and emergencies, in partnership with other Federal agencies, State, local, tribal, and territorial (SLTT) governments, volunteer organizations, and the private sector. Activities supported by this account incorporate the essential command and control functions, mitigate long-term risks, ensure the continuity and restoration of essential services and functions, and provide leadership to build, sustain, and improve the coordination and delivery of support to citizens and State, local, tribal, and territorial governments.

Object Classification (in millions of dollars)

Identification code 070–0700–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	540	544	529
11.5 Other personnel compensation	16	16	16
11.9 Total personnel compensation	556	560	545
12.1 Civilian personnel benefits	199	200	194
21.0 Travel and transportation of persons	15	7	5
23.1 Rental payments to GSA	51	52	55
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	41	41	45
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	197	218	228
25.2 Other services from non-Federal sources	209	225	231
25.3 Other goods and services from Federal sources	38	34	36
25.4 Operation and maintenance of facilities	34	32	34
25.6 Medical care	2	2	2
25.7 Operation and maintenance of equipment	74	66	70
26.0 Supplies and materials	6	6	6
31.0 Equipment	26	23	25
32.0 Land and structures	4	4	4
41.0 Grants, subsidies, and contributions	58	67	68
42.0 Insurance claims and indemnities	1	.....	.....
99.0 Direct obligations	1,513	1,539	1,550
99.0 Reimbursable obligations	29	30	24
99.5 Adjustment for rounding	2	.....	.....
99.9 Total new obligations, unexpired accounts	1,544	1,569	1,574

Employment Summary

Identification code 070–0700–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	4,063	4,214	4,052
2001 Reimbursable civilian full-time equivalent employment	49	8	8

RADIOLOGICAL EMERGENCY PREPAREDNESS PROGRAM

Program and Financing (in millions of dollars)

Identification code 070–0715–0–1–453	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Radiological Emergency Preparedness	34	36	38
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	9
1021 Recoveries of prior year unpaid obligations	2	2	2
1070 Unobligated balance (total)	5	5	11

Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected	40	40	30
1702	Offsetting collections (previously unavailable)	32	40	40
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-40	-40	-40
1750	Spending auth from offsetting collections, disc (total)	32	40	30
1930	Total budgetary resources available	37	45	41
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	3	9	3
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	13	11	10
3010	New obligations, unexpired accounts	34	36	38
3020	Outlays (gross)	-34	-35	-30
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3050	Unpaid obligations, end of year	11	10	16
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	13	11	10
3200	Obligated balance, end of year	11	10	16
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	32	40	30
Outlays, gross:				
4010	Outlays from new discretionary authority	26	26	20
4011	Outlays from discretionary balances	8	9	10
4020	Outlays, gross (total)	34	35	30
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-2	-2	-2
4033	Non-Federal sources	-38	-38	-28
4040	Offsets against gross budget authority and outlays (total)	-40	-40	-30
4070	Budget authority, net (discretionary)	-8	.....	.....
4080	Outlays, net (discretionary)	-6	-5	.....
4180	Budget authority, net (total)	-8	.....	.....
4190	Outlays, net (total)	-6	-5	.....
Memorandum (non-add) entries:				
5090	Unexpired unavailable balance, SOY: Offsetting collections	32	40	40
5092	Unexpired unavailable balance, EOY: Offsetting collections	40	40	40

The Radiological Emergency Preparedness Program assists State, local, and tribal governments in the development of off-site radiological emergency preparedness plans within the emergency planning zones of Nuclear Regulatory Commission (NRC) licensed commercial nuclear power facilities. The fund is financed from fees assessed and collected from the NRC licensees to cover the costs for radiological emergency planning, preparedness, and response activities.

Object Classification (in millions of dollars)

Identification code 070-0715-0-1-453		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent	14	15	16
12.1	Civilian personnel benefits	5	6	7
21.0	Travel and transportation of persons	2	1	1
23.1	Rental payments to GSA	2	2	2
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	8	9	9
25.2	Other services from non-Federal sources	1	2	2
25.4	Operation and maintenance of facilities	1	.....	.....
99.9	Total new obligations, unexpired accounts	34	36	38

Employment Summary

Identification code 070-0715-0-1-453	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	113	116	132

DISASTER RELIEF FUND

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses in carrying out the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.), \$26,474,000,000, to remain available until expended: *Provided*, That such amount shall be for major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) and is designated by the Congress as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985: *Provided further*, That of the amount made available under this heading, \$3,000,000 may be transferred to the Disaster Assistance Direct Loan Program Account for administrative expenses to carry out the direct loan program authorized by section 417 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5184).

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

DISASTER RELIEF FUND

[(INCLUDING TRANSFER OF FUNDS)]

For an additional amount for "Disaster Relief Fund", \$29,000,000,000, to remain available until expended, of which \$28,000,000,000 shall be for major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.): *Provided*, That \$4,000,000 shall be transferred to "Office of Inspector General—Operations and Support" for audits and investigations funded under "Federal Emergency Management Agency—Disaster Relief Fund": *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 070-0702-0-1-453		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0003	Base/Non Major Disasters	872	883	842
0004	Disaster Relief	37,291	61,626	26,544
0005	PDM/BRIC	629	256	50
0007	ARPA	955		
0799	Total direct obligations	39,747	62,765	27,436
0801	Reimbursable program activity	3		
0900	Total new obligations, unexpired accounts	39,750	62,765	27,436
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	7,691	7,114	1,727
1001	Discretionary unobligated balance brought fwd, Oct 1	6,982		
1010	Unobligated balance transfer to other accts [070-0700]	-7		
1010	Unobligated balance transfer to other accts [070-0703]	-123		
1010	Unobligated balance transfer to other accts [070-0703]		-94	
1011	Unobligated balance transfer from other acct [070-0716]	11	10	
1011	Unobligated balance transfer from other acct [070-0413]	127	6	
1021	Recoveries of prior year unpaid obligations	2,472	5,750	3,148
1033	Recoveries of prior year paid obligations	197		
1070	Unobligated balance (total)	10,368	12,786	4,875
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	36,261	51,510	26,474
1120	Appropriations transferred to other acct [070-0200]	-2	-4	
1160	Appropriation, discretionary (total)	36,259	51,506	26,474
Advance appropriations, discretionary:				
1170	Advance appropriation	200	200	200
1172	Advance appropriations transferred to other accounts [070-0200]	-1	-1	-1
1180	Advanced appropriation, discretionary (total)	199	199	199
Spending authority from offsetting collections, discretionary:				
1700	Collected	36	1	1
1701	Change in uncollected payments, Federal sources	2		
1750	Spending auth from offsetting collections, disc (total)	38	1	1
1900	Budget authority (total)	36,496	51,706	26,674
1930	Total budgetary resources available	46,864	64,492	31,549
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	7,114	1,727	4,113
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	71,672	79,219	96,025

DISASTER RELIEF FUND—Continued
Program and Financing—Continued

Identification code 070–0702–0–1–453		2024 actual	2025 est.	2026 est.
3010	New obligations, unexpired accounts	39,750	62,765	27,436
3020	Outlays (gross)	-29,731	-40,209	-35,383
3040	Recoveries of prior year unpaid obligations, unexpired	-2,472	-5,750	-3,148
3050	Unpaid obligations, end of year	79,219	96,025	84,930
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1		-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	71,672	79,217	96,023
3200	Obligated balance, end of year	79,217	96,023	84,928
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	36,496	51,706	26,674
Outlays, gross:				
4010	Outlays from new discretionary authority	6,698	10,097	5,295
4011	Outlays from discretionary balances	20,961	25,112	28,088
4020	Outlays, gross (total)	27,659	35,209	33,383
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources:	-22	-1	-1
4033	Non-Federal sources	-211		
4040	Offsets against gross budget authority and outlays (total)	-233	-1	-1
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	197		
4060	Additional offsets against budget authority only (total)	195		
4070	Budget authority, net (discretionary)	36,458	51,705	26,673
4080	Outlays, net (discretionary)	27,426	35,208	33,382
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	2,072	5,000	2,000
4180	Budget authority, net (total)	36,458	51,705	26,673
4190	Outlays, net (total)	29,498	40,208	35,382

Through the Disaster Relief Fund (DRF), the Federal Emergency Management Agency (FEMA) provides a significant portion of the total Federal response to Presidentially-declared major disasters and emergencies that overwhelm State and tribal resources, pursuant to the Robert T. Stafford Disaster Relief and Emergency Act, P.L. 93–288 (as amended), 42 U.S. Code sections 5121–5207. Primary assistance programs include Federal disaster support to individuals and households, public assistance, and hazard mitigation assistance which includes such activities as the repair and restoration of State, local, tribal, territorial, and nonprofit disaster damaged infrastructure, financial assistance to eligible disaster survivors, and funding to rebuild in a way that reduces or mitigates future disaster losses in communities.

FEMA will use the funds requested in FY 2026 under the disaster relief Major Disaster Allocation to help States, Tribes, and Territories respond to and recover from major disasters declared under the Stafford Act (both catastrophic and non-catastrophic) and for hazard mitigation programs that, pursuant to the Stafford Act, are to be funded out of the Disaster Relief Fund.

The DRF Base request supports the 10-year average for the costs associated with emergency declarations, pre-disaster surge activities, and fire management assistance grants. The base also includes funds projected for yearly disaster readiness and support activities. The 2026 DRF Base requirements will be funded through available carryover balances from 2025 and projected recoveries.

Object Classification (in millions of dollars)

Identification code 070–0702–0–1–453		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	1,003	1,244	1,181

11.3	Other than full-time permanent	275	341	300
11.5	Other personnel compensation	167	207	200
11.9	Total personnel compensation	1,445	1,792	1,681
12.1	Civilian personnel benefits	448	548	548
13.0	Benefits for former personnel	9	11	13
21.0	Travel and transportation of persons	415	400	350
22.0	Transportation of things	19	24	20
23.1	Rental payments to GSA	31	32	32
23.2	Rental payments to others	60	60	60
23.3	Communications, utilities, and miscellaneous charges	31	32	32
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	162	200	196
25.2	Other services from non-Federal sources	1,571	1,775	1,650
25.3	Other goods and services from Federal sources	1,166	1,200	1,200
25.4	Operation and maintenance of facilities	93	93	93
25.6	Medical care	4	4	4
25.7	Operation and maintenance of equipment	37	50	50
25.8	Subsistence and support of persons	154	160	160
26.0	Supplies and materials	44	50	49
31.0	Equipment	69	74	74
32.0	Land and structures	11	11	11
41.0	Grants, subsidies, and contributions	33,977	56,248	21,212
99.0	Direct obligations	39,747	62,765	27,436
99.0	Reimbursable obligations	3		
99.9	Total new obligations, unexpired accounts	39,750	62,765	27,436

Employment Summary

Identification code 070–0702–0–1–453		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	14,667	14,991	12,354

HERMIT'S PEAK/CALF CANYON FIRE ASSISTANCE ACCOUNT

【(INCLUDING TRANSFER OF FUNDS)】

【For an additional amount for "Hermit's Peak/Calf Canyon Fire Assistance Account", \$1,500,000,000, to remain available until expended: *Provided*, That \$1,000,000 shall be transferred to "Office of Inspector General—Operations and Support" for oversight of activities authorized by the Hermit's Peak/Calf Canyon Fire Assistance Act: *Provided further*, That the amounts provided under this heading in this Act shall be subject to the reporting requirement in the third proviso of section 136 of the Continuing Appropriations Act, 2023 (division A of Public Law 117–180): *Provided further*, That amounts provided under this heading in this Act shall be subject to the same authorities and conditions as if such amounts were provided by title III of the Department of Homeland Security Appropriations Act, 2024 (division C of Public Law 118–47): *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 070–1912–0–1–453		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Direct program activity	1,561	1,842	1,574
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	3,806	2,248	1,908
1021	Recoveries of prior year unpaid obligations	3	3	3
1070	Unobligated balance (total)	3,809	2,251	1,911
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation		1,500	
1120	Appropriations transferred to other acct [070–0200]		-1	
1160	Appropriation, discretionary (total)		1,499	
1930	Total budgetary resources available	3,809	3,750	1,911
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	2,248	1,908	337

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	65	137	165
3010	New obligations, unexpired accounts	1,561	1,842	1,574
3020	Outlays (gross)	-1,486	-1,811	-1,602

3040	Recoveries of prior year unpaid obligations, unexpired	-3	-3	-3
3050	Unpaid obligations, end of year	137	165	134
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	65	137	165
3200	Obligated balance, end of year	137	165	134

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross		1,499	
Outlays, gross:				
4011	Outlays from discretionary balances	1,486	1,811	1,602
4180	Budget authority, net (total)		1,499	
4190	Outlays, net (total)	1,486	1,811	1,602

Object Classification (in millions of dollars)

Identification code 070–1912–0–1–453		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	13	17	24
11.3	Other than full-time permanent	3	2	2
11.5	Other personnel compensation	4	5	7
11.9	Total personnel compensation	20	24	33
12.1	Civilian personnel benefits	5	7	7
21.0	Travel and transportation of persons	6	2	1
23.2	Rental payments to others	2	2	2
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	117	162	170
25.2	Other services from non-Federal sources	3	3	3
25.4	Operation and maintenance of facilities	2	3	3
31.0	Equipment	1		
42.0	Insurance claims and indemnities	1,404	1,638	1,354
99.9	Total new obligations, unexpired accounts	1,561	1,842	1,574

Employment Summary

Identification code 070–1912–0–1–453	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	207	293	299

FLOOD HAZARD MAPPING AND RISK ANALYSIS PROGRAM**Program and Financing** (in millions of dollars)

Identification code 070–0500–0–1–453		2024 actual	2025 est.	2026 est.
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	8	2	.....
1010	Unobligated balance transfer to other accts [070–0413]	-8	-4	.....
1021	Recoveries of prior year unpaid obligations	2	2	.....
		<hr/>	<hr/>	
1070	Unobligated balance (total)	2	.....	.....
1930	Total budgetary resources available	2	.....	.....
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	2	.....	.....
<hr/>				
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	6	3	.....
3020	Outlays (gross)	-1	-1	.....
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-2	.....
		<hr/>	<hr/>	
3050	Unpaid obligations, end of year	3	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	6	3	.....
3200	Obligated balance, end of year	3	.....	.....
<hr/>				
Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances	1	1	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total)	1	1	.....

NATIONAL FLOOD INSURANCE FUND

For activities under the National Flood Insurance Act of 1968 (42 U.S.C. 4001 et seq.), the Flood Disaster Protection Act of 1973 (42 U.S.C. 4001 et seq.), the Biggert-Waters Flood Insurance Reform Act of 2012 (Public Law 112–141, 126 Stat. 916), and the Homeowner Flood Insurance Affordability Act of 2014 (Public Law 113–89; 128 Stat. 1020), \$202,100,000, to remain available until September 30, 2027, which shall be derived from offsetting amounts collected under section 1308(d) of the National Flood Insurance Act of 1968 (42 U.S.C. 4015(d)); of which \$14,578,000, shall be available for mission support associated with flood management; and of which \$187,522,000 shall be available for flood plain management and flood mapping: Provided, That any additional fees collected pursuant to section 1308(d) of the National Flood Insurance Act of 1968 (42 U.S.C. 4015(d)) shall be credited as offsetting collections to this account, to be available for flood plain management and flood mapping: Provided further, That in fiscal year 2026, no funds shall be available from the National Flood Insurance Fund under section 1310 of the National Flood Insurance Act of 1968 (42 U.S.C. 4017) in excess of—

(1) \$230,669,000 for operating expenses and salaries and expenses associated with flood insurance operations;

(2) \$1,505,000,000 for commissions and taxes of agents;

(3) such sums as are necessary for interest on Treasury borrowings; and

(4) \$175,000,000, which shall remain available until expended, for flood mitigation actions and for flood mitigation assistance under section 1366 of the National Flood Insurance Act of 1968 (42 U.S.C. 4104c), notwithstanding sections 1366(e) and 1310(a)(7) of such Act (42 U.S.C. 4104c(e), 4017):

Provided further, That the amounts collected under section 102 of the Flood Disaster Protection Act of 1973 (42 U.S.C. 4012a) and section 1366(e) of the National Flood Insurance Act of 1968 (42 U.S.C. 4104c(e)), shall be deposited in the National Flood Insurance Fund to supplement other amounts specified as available for section 1366 of the National Flood Insurance Act of 1968, notwithstanding section 102(f)(8), section 1366(e) of the National Flood Insurance Act of 1968, and paragraphs (1) through (3) of section 1367(b) of such Act (42 U.S.C. 4012a(f)(8), 4104c(e), 4104d(b)(1)–(3)): Provided further, That total administrative costs shall not exceed 4 percent of the total appropriation: Provided further, That up to \$4,000,000 is available to carry out section 24 of the Homeowner Flood Insurance Affordability Act of 2014 (42 U.S.C. 4033).

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

Program and Financing (in millions of dollars)

Identification code 070–4236–0–3–453		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Flood Mitigation Assistance Grant – BIL	216	596	950
0801	NFIP Mandatory	3,959	8,721	5,371
0802	Mission Support (Discretionary)	13	13	13
0803	Floodplain Management and Flood Mapping (Discretionary)	174	204	205
		<hr/>	<hr/>	<hr/>
0899	Total reimbursable obligations	4,146	8,938	5,589
		<hr/>	<hr/>	<hr/>
0900	Total new obligations, unexpired accounts	4,362	9,534	6,539
<hr/>				
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	2,180	2,668	2,302
1001	Discretionary unobligated balance brought fwd, Oct 1	1,431	1,955	.....
1021	Recoveries of prior year unpaid obligations	61	58	57
1033	Recoveries of prior year paid obligations	36	34	33
		<hr/>	<hr/>	<hr/>
1070	Unobligated balance (total)	2,277	2,760	2,392
Budget authority:				
Appropriations, discretionary:				
Advance appropriations, discretionary:				
1170	Advance appropriation	700	700	700
1172	Advance appropriations transferred to other accounts [070–0200]	-2	-2	-2
		<hr/>	<hr/>	<hr/>
1180	Advanced appropriation, discretionary (total)	698	698	698
Borrowing authority, mandatory:				
1400	Borrowing authority	6,600	4,097	1,397
1422	Borrowing authority applied to repay debt	-6,600	.....	.....
		<hr/>	<hr/>	<hr/>
1440	Borrowing authority, mandatory (total) .....	.....	4,097	1,397
Spending authority from offsetting collections, discretionary:				
1700	Collected	211	207	202
Spending authority from offsetting collections, mandatory:				
1800	Offsetting collections	3,873	4,037	4,252
1802	Offsetting collections (previously unavailable)	84	113	76
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-113	-76	-76

NATIONAL FLOOD INSURANCE FUND—Continued

Program and Financing—Continued

Identification code 070-4236-0-3-453		2024 actual	2025 est.	2026 est.
1850	Spending auth from offsetting collections, mand (total)	3,844	4,074	4,252
1900	Budget authority (total)	4,753	9,076	6,549
1930	Total budgetary resources available	7,030	11,836	8,941
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	2,668	2,302	2,402
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2,248	2,847	4,796
3010	New obligations, unexpired accounts	4,362	9,534	6,539
3020	Outlays (gross)	-3,702	-7,527	-6,631
3040	Recoveries of prior year unpaid obligations, unexpired	-61	-58	-57
3050	Unpaid obligations, end of year	2,847	4,796	4,647
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,248	2,847	4,796
3200	Obligated balance, end of year	2,847	4,796	4,647
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	909	905	900
Outlays, gross:				
4010	Outlays from new discretionary authority	92	417	142
4011	Outlays from discretionary balances	137	259	294
4020	Outlays, gross (total)	229	676	436
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-211	-207	-202
Mandatory:				
4090	Budget authority, gross	3,844	8,171	5,649
Outlays, gross:				
4100	Outlays from new mandatory authority	2,647	4,382	3,142
4101	Outlays from mandatory balances	826	2,469	3,053
4110	Outlays, gross (total)	3,473	6,851	6,195
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-57	.....	.....
4123	Non-Federal sources	-3,852	-4,071	-4,285
4130	Offsets against gross budget authority and outlays (total)	-3,909	-4,071	-4,285
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts	36	34	33
4160	Budget authority, net (mandatory)	-29	4,134	1,397
4170	Outlays, net (mandatory)	-436	2,780	1,910
4180	Budget authority, net (total)	669	4,832	2,095
4190	Outlays, net (total)	-418	3,249	2,144
Memorandum (non-add) entries:				
5090	Unexpired unavailable balance, SOY: Offsetting collections	84	113	76
5092	Unexpired unavailable balance, EOY: Offsetting collections	113	76	76

The Federal Government provides flood insurance through the National Flood Insurance Program (NFIP), which is administered by the Federal Emergency Management Agency (FEMA). Flood insurance is available to homeowners and businesses in communities that have adopted and enforce appropriate floodplain management measures. Coverage is limited to buildings and their contents. As of March 31, 2025, the program had approximately 4.7 million policies in over 22,700 communities with approximately \$1.3 trillion of insurance in force.

The program uses a multi-pronged strategy for reducing future flood damage. The NFIP offers flood mitigation assistance grants for projects that reduce or eliminate the risk of flood damages to buildings insured by the NFIP. In addition, flood mitigation assistance grants targeted toward repetitive and severe repetitive loss properties not only help owners of high-risk property, but through acquisition, relocation, or elevation also reduce the disproportionate drain on the National Flood Insurance Fund these properties cause. FEMA works to ensure that the flood mitigation grant program is closely integrated with other FEMA mitigation grant programs, resulting in better coordination and communication with State and local governments. Further, through the Community Rating System, FEMA adjusts premium rates to encourage community and State mitigation

activities beyond those required by the NFIP. Structures built to meet or exceed NFIP minimum floodplain management standards incur, at a minimum, 65% less flood damage. NFIP minimum floodplain management standards save the nation, on average, \$2.4 billion in flood losses annually.

FEMA continues to put the NFIP on a more sustainable financial footing by signaling the true cost associated with living in a floodplain, through premium increases for policies which are priced at less than full risk.

Object Classification (in millions of dollars)

Identification code 070-4236-0-3-453		2024 actual	2025 est.	2026 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
41.0	Grants, subsidies, and contributions	213	593	947
99.0	Direct obligations	216	596	950
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	68	74	78
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	69	75	79
12.1	Civilian personnel benefits	25	23	24
21.0	Travel and transportation of persons	3	2	2
23.1	Rental payments to GSA	6	6	6
23.3	Communications, utilities, and miscellaneous charges	6	6	6
25.1	Advisory and assistance services	93	88	79
25.2	Other services from non-Federal sources	1,278	1,130	1,139
25.3	Other goods and services from Federal sources	2	2	1
25.4	Operation and maintenance of facilities	2	2	.....
31.0	Equipment	1	.....	.....
41.0	Grants, subsidies, and contributions	83	223	228
42.0	Insurance claims and indemnities	1,959	6,718	3,304
43.0	Interest and dividends	619	663	721
99.0	Reimbursable obligations	4,144	8,938	5,589
99.5	Adjustment for rounding	2	.....	.....
99.9	Total new obligations, unexpired accounts	4,362	9,534	6,539

Employment Summary

Identification code 070-4236-0-3-453		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	.....	31	32
2001	Reimbursable civilian full-time equivalent employment	494	537	577

NATIONAL FLOOD INSURANCE RESERVE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5701-0-2-453		2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	.....	.....	.....
Receipts:				
Current law:				
1130	Fees, National Flood Insurance Reserve Fund	988	1,029	915
1140	Earnings on Investments, National Flood Insurance Reserve Fund	104	-289	22
1199	Total current law receipts	1,092	740	937
1999	Total receipts	1,092	740	937
2000	Total: Balances and receipts	1,092	740	937
Appropriations:				
Current law:				
2101	National Flood Insurance Reserve Fund	-1,092	-740	-937
5099	Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 070-5701-0-2-453		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	NFIP Obligations from Reserve Fund	393	4,982	937
0900	Total new obligations, unexpired accounts (object class 42.0)	393	4,982	937

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	3,535	4,242	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1033	Recoveries of prior year paid obligations	7	.....	.....
1070	Unobligated balance (total)	3,543	4,242	.....
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	1,092	740	937
1930	Total budgetary resources available	4,635	4,982	937
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	4,242	.....	.....
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	262	345	2,475
3010	New obligations, unexpired accounts	393	4,982	937
3020	Outlays (gross)	-309	-2,852	-2,639
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	345	2,475	773
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	262	345	2,475
3200	Obligated balance, end of year	345	2,475	773
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	1,092	740	937
Outlays, gross:				
4100	Outlays from new mandatory authority	146	518	516
4101	Outlays from mandatory balances	163	2,334	2,123
4110	Outlays, gross (total)	309	2,852	2,639
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-7	.....	.....
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts	7	.....	.....
4160	Budget authority, net (mandatory)	1,092	740	937
4170	Outlays, net (mandatory)	302	2,852	2,639
4180	Budget authority, net (total)	1,092	740	937
4190	Outlays, net (total)	302	2,852	2,639
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	3,391	4,948	4,971
5001	Total investments, EOY: Federal securities: Par value	4,948	4,971	615

As directed by the Biggert-Waters Flood Insurance Reform Act of 2012, FEMA has established the National Flood Insurance Reserve Fund for the National Flood Insurance Program to meet expected future obligations of the program, to include payment of claims, claims adjustment expenses, the purchase of reinsurance, and the repayment of outstanding debt owed to the U.S. Treasury, including interest.

NATIONAL PRE-DISASTER MITIGATION FUND

Program and Financing (in millions of dollars)

Identification code 070-0716-0-1-453		2024 actual	2025 est.	2026 est.
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	16	7	.....
1010	Unobligated balance transfer to other accts [070-0702]	-11	-10	.....
1021	Recoveries of prior year unpaid obligations	8	3	.....
1070	Unobligated balance (total)	13	.....	.....
Budget authority:				
Appropriations, discretionary:				
1131	Unobligated balance of appropriations permanently reduced	-6	.....	.....
1930	Total budgetary resources available	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	27	12	.....
3020	Outlays (gross)	-7	-9	.....

3040	Recoveries of prior year unpaid obligations, unexpired	-8	-3	.....
3050	Unpaid obligations, end of year	12	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	27	12	.....
3200	Obligated balance, end of year	12	.....	.....
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	-6	.....	.....
Outlays, gross:				
4011	Outlays from discretionary balances	7	9	.....
4180	Budget authority, net (total)	-6	.....	.....
4190	Outlays, net (total)	7	9	.....

DISASTER ASSISTANCE DIRECT LOAN PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 070-0703-0-1-453		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
Credit program obligations:				
0701	Direct loan subsidy	112	88	8
0705	Reestimates of direct loan subsidy	2	7	.....
0706	Interest on reestimates of direct loan subsidy .....	.....	1	.....
0709	Administrative expenses	6	2	.....
0900	Total new obligations, unexpired accounts	120	98	8
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	23	52	56
1011	Unobligated balance transfer from other acct [070-0702]	123	94	.....
1021	Recoveries of prior year unpaid obligations	24	1	.....
1070	Unobligated balance (total)	170	147	56
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	2	7	.....
1900	Budget authority (total)	2	7	.....
1930	Total budgetary resources available	172	154	56
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	52	56	48
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	48	103	80
3010	New obligations, unexpired accounts	120	98	8
3020	Outlays (gross)	-41	-120	-37
3040	Recoveries of prior year unpaid obligations, unexpired	-24	-1	.....
3050	Unpaid obligations, end of year	103	80	51
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	48	103	80
3200	Obligated balance, end of year	103	80	51
Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances	39	113	37
Mandatory:				
4090	Budget authority, gross	2	7	.....
Outlays, gross:				
4100	Outlays from new mandatory authority	2	7	.....
4180	Budget authority, net (total)	2	7	.....
4190	Outlays, net (total)	41	120	37

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

Identification code 070-0703-0-1-453		2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:				
115002	Community Disaster Loan Program	122	97	9
115999	Total direct loan levels	122	97	9
Direct loan subsidy (in percent):				
132002	Community Disaster Loan Program	91.22	91.29	91.36
132999	Weighted average subsidy rate	91.22	91.29	91.36
Direct loan subsidy budget authority:				
133002	Community Disaster Loan Program	111	88	8
133999	Total subsidy budget authority	111	88	8

DISASTER ASSISTANCE DIRECT LOAN PROGRAM ACCOUNT—Continued
Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 070–0703–0–1–453	2024 actual	2025 est.	2026 est.
Direct loan subsidy outlays:			
134002 Community Disaster Loan Program	35	110	37
134999 Total subsidy outlays	35	110	37
Direct loan reestimates:			
135002 Community Disaster Loan Program	2	7	.....
135999 Total direct loan reestimates	2	7	.....
Administrative expense data:			
3510 Budget authority	7	3	.....
3580 Outlays from balances	4	3	.....

Disaster assistance loans authorized by the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) includes two programs: 1) section 319 authorizes for direct loans to States for the non-Federal portion of cost-shared Stafford Act programs; and 2) section 417 authorizes direct community disaster loans to local governments that incurred substantial loss of tax and other revenues as a result of a major disaster and require financial assistance in order to perform governmental functions.

Object Classification (in millions of dollars)

Identification code 070–0703–0–1–453	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	6	3	.....
33.0 Investments and loans	114	95	8
99.0 Direct obligations	120	98	8
99.9 Total new obligations, unexpired accounts	120	98	8

DISASTER ASSISTANCE DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 070–4234–0–3–453	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	122	97	9
0791 Direct program activities, subtotal	122	97	9
0900 Total new obligations, unexpired accounts	122	97	9
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	.....	1
1021 Recoveries of prior year unpaid obligations	25	.....	.....
1024 Unobligated balance of borrowing authority withdrawn	-4	.....	.....
1070 Unobligated balance (total)	22	.....	1
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	11	8	1
Spending authority from offsetting collections, mandatory:			
1800 Collected	37	119	38
1801 Change in uncollected payments, Federal sources	54	-22	-29
1825 Spending authority from offsetting collections applied to repay debt	-2	-7	.....
1850 Spending auth from offsetting collections, mand (total)	89	90	9
1900 Budget authority (total)	100	98	10
1930 Total budgetary resources available	122	98	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	1	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	53	110	84
3010 New obligations, unexpired accounts	122	97	9
3020 Outlays (gross)	-40	-123	-41
3040 Recoveries of prior year unpaid obligations, unexpired	-25	.....	.....

3050 Unpaid obligations, end of year	110	84	52
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-44	-98	-76
3070 Change in uncollected pymts, Fed sources, unexpired	-54	22	29
3090 Uncollected pymts, Fed sources, end of year	-98	-76	-47
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	12	8
3200 Obligated balance, end of year	12	8	5

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	100	98	10
Financing disbursements:			
4110 Outlays, gross (total)	40	123	41
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-37	-118	-37
4123 Non-Federal sources- Principal .....	.....	-1	-1
4130 Offsets against gross budget authority and outlays (total)	-37	-119	-38
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-54	22	29
4160 Budget authority, net (mandatory)	9	1	1
4170 Outlays, net (mandatory)	3	4	3
4180 Budget authority, net (total)	9	1	1
4190 Outlays, net (total)	3	4	3

Status of Direct Loans (in millions of dollars)

Identification code 070–4234–0–3–453	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1121 Limitation available from carry-forward	139	114	26
1143 Unobligated limitation carried forward (P.L. xx) (-)	-17	-17	-17
1150 Total direct loan obligations	122	97	9
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	47	85	194
1231 Disbursements: Direct loan disbursements	40	123	41
1251 Repayments: Repayments and prepayments .....	.....	-1	-1
1264 Other adjustments, net (+ or -)	-2	-13	-28
1290 Outstanding, end of year	85	194	206

Balance Sheet (in millions of dollars)

Identification code 070–4234–0–3–453	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	1	1
Investments in U.S. securities:		
1106 Receivables, net	2	7
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	47	85
1402 Interest receivable	1	2
1405 Allowance for subsidy cost (-)	-47	-87
1499 Net present value of assets related to direct loans	1	.....
1999 Total assets	4	8
LIABILITIES:		
Federal liabilities:		
2103 Debt	4	8
2105 Other .....	.....	.....
2207 Non-Federal liabilities: Other .....	.....	.....
2999 Total liabilities	4	8
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	4	8

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Federal Emergency Management Agency for procurement, construction, and improvements, \$156,419,000, of which \$92,794,000 shall remain available until September 30, 2028, and of which \$63,625,000 shall remain available until September 30, 2030.

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

Program and Financing (in millions of dollars)

Identification code 070-0414-0-1-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CAS - Operational Communications/Information Technology	21	16	52
0002 CAS - Construction and Facility Improvements	18	55	86
0003 CAS - Mission Support Assets and Infrastructure	60	26	35
0799 Total direct obligations	99	97	173
0801 Reimbursable program activity	31	13	.....
0900 Total new obligations, unexpired accounts	130	110	173
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	144	146	154
1021 Recoveries of prior year unpaid obligations	1	2	.....
1070 Unobligated balance (total)	145	148	154
Budget authority:			
Appropriations, discretionary:			
1100 CAS - Operational Communications/Information Technology	22	22	64
1100 CAS - Construction and Facility Improvements	36	36	64
1100 CAS - Mission Support Assets and Infrastructure	41	41	28
1100 Adjustment for Rounding	1	.....	.....
1160 Appropriation, discretionary (total)	100	99	156
Spending authority from offsetting collections, discretionary:			
1700 Collected	14	17	.....
1701 Change in uncollected payments, Federal sources	17	.....	.....
1750 Spending auth from offsetting collections, disc (total)	31	17	.....
1900 Budget authority (total)	131	116	156
1930 Total budgetary resources available	276	264	310
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	146	154	137
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	220	181	94
3010 New obligations, unexpired accounts	130	110	173
3020 Outlays (gross)	-167	-195	-86
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-2	.....
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	181	94	181
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-31	-31
3070 Change in uncollected pymts, Fed sources, unexpired	-17	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-31	-31	-31
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	206	150	63
3200 Obligated balance, end of year	150	63	150
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	131	116	156
Outlays, gross:			
4010 Outlays from new discretionary authority	11	21	29
4011 Outlays from discretionary balances	156	174	57
4020 Outlays, gross (total)	167	195	86
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-14	.....	.....
4030 Federal sources .....	.....	-17	.....
4040 Offsets against gross budget authority and outlays (total)	-14	-17	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-17	.....	.....
4070 Budget authority, net (discretionary)	100	99	156
4080 Outlays, net (discretionary)	153	178	86
4180 Budget authority, net (total)	100	99	156
4190 Outlays, net (total)	153	178	86

Procurement, Construction, and Improvements (PC&I) provides funds necessary for the Federal Emergency Management Agency's (FEMA) major investments in information technology, communication, facilities, and infrastructure that support operations essential to FEMA's mission. The PC&I appropriation consists of three programs, projects, and activities

Object Classification (in millions of dollars)

Identification code 070-0414-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	27	29	68
25.2 Other services from non-Federal sources	54	21	30
25.4 Operation and maintenance of facilities	4	5	6
25.7 Operation and maintenance of equipment	3	1	2
31.0 Equipment	2	8	14
32.0 Land and structures	9	33	53
99.0 Direct obligations	99	97	173
99.0 Reimbursable obligations	31	13	.....
99.9 Total new obligations, unexpired accounts	130	110	173

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

SEC. 301. Funds made available under the heading "Cybersecurity and Infrastructure Security Agency—Operations and Support" may be made available for the necessary expenses of procuring or providing access to cybersecurity threat feeds for branches, agencies, independent agencies, corporations, establishments, and instrumentalities of the Federal Government of the United States, state, local, tribal, and territorial entities, fusion centers as described in section 210A of the Homeland Security Act (6 U.S.C. 124h), and Information Sharing and Analysis Organizations.

SEC. 302. (a) Notwithstanding section 2008(a)(12) of the Homeland Security Act of 2002 (6 U.S.C. 609(a)(12)) or any other provision of law, not more than 5 percent of the amount of a grant made available in paragraphs (1) through (5) under "Federal Emergency Management Agency—Federal Assistance", may be used by the recipient for expenses directly related to administration of the grant.

(b) The authority provided in subsection (a) shall also apply to a state recipient for the administration of a grant under such paragraph (3).

SEC. 303. Under the heading "Federal Emergency Management Agency—Federal Assistance", for grants under paragraphs (1) through (5), the Administrator of the Federal Emergency Management Agency shall brief the Committees on Appropriations of the House of Representatives and the Senate 5 full business days in advance of announcing publicly the intention of making an award.

SEC. 304. Under the heading "Federal Emergency Management Agency—Federal Assistance", for grants under paragraphs (1) and (2), the installation of communications towers is not considered construction of a building or other physical facility.

SEC. 305. The reporting requirements in paragraphs (1) and (2) under the heading "Federal Emergency Management Agency—Disaster Relief Fund" in the Department of Homeland Security Appropriations Act, 2015 (Public Law 114-4), related to reporting on the Disaster Relief Fund, shall be applied in fiscal year 2026 with respect to budget year 2027 and current fiscal year 2026, respectively—

(1) in paragraph (1) by substituting "fiscal year 2027" for "fiscal year 2016"; and

(2) in paragraph (2) by inserting "business" after "fifth".

SEC. 306. (a) The aggregate charges assessed during fiscal year 2026, as authorized in title III of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 1999 (42 U.S.C. 5196e), shall not be less than 100 percent of the amounts anticipated by the Department of Homeland Security to be necessary for its Radiological Emergency Preparedness Program for the next fiscal year.

(b) The methodology for assessment and collection of fees shall be fair and equitable and shall reflect costs of providing such services, including administrative costs of collecting such fees.

(c) Such fees shall be deposited in a Radiological Emergency Preparedness Program account as offsetting collections and will become available for authorized purposes on October 1, 2026, and remain available until expended.

SEC. 307. Any unobligated balances of funds appropriated in any prior Act for activities funded by the National Predisaster Mitigation Fund under section 203 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133), as in effect on the day before the date of enactment of section 1234 of division D of Public Law 115-254, may be transferred to and merged with funds set aside pursuant to subsection (i)(1) of section 203 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133), as in effect on the date of the enactment of this section.

SEC. 308. Any unobligated balances of funds appropriated under the heading "Federal Emergency Management Agency—Flood Hazard Mapping and Risk Analysis Program" in any prior Act may be transferred to and merged with funds appropriated under the heading "Federal Emergency Management Agency—Federal As-

sistance" for necessary expenses for Flood Hazard Mapping and Risk Analysis: Provided, That funds transferred pursuant to this section shall be in addition to and supplement any other sums appropriated for such purposes under the National Flood Insurance Fund and such additional sums as may be provided by States or other political subdivisions for cost-shared mapping activities under section 1360(f)(2) of the National Flood Insurance Act of 1968 (42 U.S.C. 4101(f)(2)), to remain available until expended.

SEC. 309. Section 2220A(s) of the Homeland Security Act of 2002 (6 U.S.C. 665g(s)) shall be applied by substituting "September 30, 2026" for "September 30, 2025".

CITIZENSHIP AND IMMIGRATION SERVICES

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of U.S. Citizenship and Immigration Services for operations and support of the E-Verify Program, \$111,142,000.

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

Program and Financing (in millions of dollars)

Identification code 070-0300-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Employment Status Verification	111	112	111
0003 Application Processing	158	159	.....
0799 Total direct obligations	269	271	111
0900 Total new obligations, unexpired accounts	269	271	111
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [070-0112]	-1	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	4	3	.....
1070 Unobligated balance (total)	3	3	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	271	271	111
1131 Unobligated balance of appropriations permanently reduced	-3	-3	.....
1160 Appropriation, discretionary (total)	268	268	111
1930 Total budgetary resources available	271	271	111
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	90	89	125
3010 New obligations, unexpired accounts	269	271	111
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-262	-235	-183
3041 Recoveries of prior year unpaid obligations, expired	-9	.....	.....
3050 Unpaid obligations, end of year	89	125	53
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	90	89	125
3200 Obligated balance, end of year	89	125	53
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	268	268	111
Outlays, gross:			
4010 Outlays from new discretionary authority	202	146	61
4011 Outlays from discretionary balances	60	89	122
4020 Outlays, gross (total)	262	235	183
4180 Budget authority, net (total)	268	268	111
4190 Outlays, net (total)	262	235	183

The mission of U.S. Citizenship and Immigration Services (USCIS) is to adjudicate and grant immigration and citizenship benefits, provide accurate and useful information to applicants and petitioners, and promote an awareness and understanding of citizenship in support of immigrant assimilation, while also protecting the integrity of our nation's immigration system. USCIS approves millions of immigration benefit applications each

year, ranging from work authorization and lawful permanent residence to asylum and refugee status. USCIS' Budget continues to invest in technology to improve and automate business operations and enhance USCIS' ability to identify and prevent immigration benefit fraud.

The Budget assumes that USCIS will continue to be funded primarily through fees on the applications and petitions it adjudicates.

Object Classification (in millions of dollars)

Identification code 070-0300-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	89	114	33
11.3 Other than full-time permanent	1	.....	.....
11.5 Other personnel compensation	17	6	1
11.9 Total personnel compensation	107	120	34
12.1 Civilian personnel benefits	37	48	11
21.0 Travel and transportation of persons	23	8	1
22.0 Transportation of things	1	.....	.....
23.1 Rental payments to GSA	3	4	5
23.2 Rental payments to others	1	1	3
25.1 Advisory and assistance services	32	29	5
25.2 Other services from non-Federal sources	1	10	.....
25.3 Other goods and services from Federal sources	13	11	7
25.7 Operation and maintenance of equipment	5	6	44
26.0 Supplies and materials	1	1	.....
31.0 Equipment	44	33	1
99.0 Direct obligations	268	271	111
99.5 Adjustment for rounding	1	.....	.....
99.9 Total new obligations, unexpired accounts	269	271	111

Employment Summary

Identification code 070-0300-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	888	928	287

FEDERAL ASSISTANCE

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

Program and Financing (in millions of dollars)

Identification code 070-0408-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Citizenship and Integration Grant Program	3	13	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	3	13	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	10	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10	10	.....
1930 Total budgetary resources available	13	20	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	7	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	37	22	10
3010 New obligations, unexpired accounts	3	13	.....
3020 Outlays (gross)	-17	-25	-4
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	22	10	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	37	22	10
3200 Obligated balance, end of year	22	10	6
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10	10	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	3	.....

4011	Outlays from discretionary balances	17	22	4
4020	Outlays, gross (total)	17	25	4
4180	Budget authority, net (total)	10	10	.....
4190	Outlays, net (total)	17	25	4

The U.S. Citizenship and Immigration Services Federal Assistance appropriation provides funding for the Citizenship and Assimilation Grant Program (CAGP), which awards grants to organizations that help prepare Lawful Permanent Residents (LPRs) for naturalization. The goal of CAGP is to expand the availability of high-quality services throughout the Nation as part of a multifaceted USCIS effort to provide citizenship preparation resources, support, and information to immigrants and immigrant-serving organizations.

The grants aim to promote prospective citizens' inclusion into American civic life by funding educational programs designed to increase their knowledge of English, U.S. history, and civics. In addition, through these grant opportunities, USCIS expands the availability of high-quality citizenship preparation services and provides opportunities for immigrants to gain knowledge and training necessary to promote their integration into the fabric of American society. Increased learning opportunities and additional citizenship instruction resources in communities help immigrants gain the tools to become successful citizens and meet their responsibilities as U.S. citizens.

IMMIGRATION EXAMINATIONS FEE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5088-0-2-751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	281	356	401
Receipts:			
Current law:			
1120 Immigration Examination Fee	6,218	7,013	6,743
2000 Total: Balances and receipts	6,499	7,369	7,144
Appropriations:			
Current law:			
2101 Immigration Examinations Fee	-6,218	-7,013	-6,743
2103 Immigration Examinations Fee	-280	-355	-400
2132 Immigration Examinations Fee	355	400	384
2199 Total current law appropriations	-6,143	-6,968	-6,759
2999 Total appropriations	-6,143	-6,968	-6,759
5099 Balance, end of year	356	401	385

Program and Financing (in millions of dollars)

Identification code 070-5088-0-2-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Citizenship and Immigration Services	5,688	6,561	6,539
0002 Operation Allies Welcome	37	41	14
0799 Total direct obligations	5,725	6,602	6,553
0801 Reimbursable program activity	55	86	96
0900 Total new obligations, unexpired accounts	5,780	6,688	6,649
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,090	2,634	3,066
1021 Recoveries of prior year unpaid obligations	100	76	76
1033 Recoveries of prior year paid obligations	10	5	.....
1070 Unobligated balance (total)	2,200	2,715	3,142
Budget authority:			
Appropriations, discretionary:			
1120 Appropriations transferred to other acct [015-0339] .....	.....	.....	-10
Appropriations, mandatory:			
1201 Immigration Examinations Fee Account	6,218	7,013	6,743
1203 Appropriation (previously unavailable)(special or trust)	280	355	400
1220 Appropriations transferred to other acct [015-0339]	-4	-4	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-355	-400	-384
1260 Appropriations, mandatory (total)	6,139	6,964	6,759

Spending authority from offsetting collections, mandatory:			
1800 Collected	70	70	75
1801 Change in uncollected payments, Federal sources	2	2	.....
1802 Offsetting collections (previously unavailable)	4	4	.....
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	.....
1850 Spending auth from offsetting collections, mand (total)	75	75	75
1900 Budget authority (total)	6,214	7,039	6,824
1930 Total budgetary resources available	8,414	9,754	9,966
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,634	3,066	3,317

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,613	1,705	388
3010 New obligations, unexpired accounts	5,780	6,688	6,649
3020 Outlays (gross)	-5,588	-7,929	-6,765
3040 Recoveries of prior year unpaid obligations, unexpired	-100	-76	-76
3050 Unpaid obligations, end of year	1,705	388	196
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-28	-30	-32
3070 Change in uncollected pymts, Fed sources, unexpired	-2	-2	.....
3090 Uncollected pymts, Fed sources, end of year	-30	-32	-32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,585	1,675	356
3200 Obligated balance, end of year	1,675	356	164

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	.....	.....	-10
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	-10
Mandatory:			
4090 Budget authority, gross	6,214	7,039	6,834
Outlays, gross:			
4100 Outlays from new mandatory authority	4,510	4,813	4,657
4101 Outlays from mandatory balances	1,078	3,116	2,118
4110 Outlays, gross (total)	5,588	7,929	6,775
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-52	-70	-70
4123 Non-Federal sources	-28	-5	-5
4130 Offsets against gross budget authority and outlays (total)	-80	-75	-75
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-2	-2	.....
4143 Recoveries of prior year paid obligations, unexpired accounts	10	5	.....
4150 Additional offsets against budget authority only (total)	8	3	.....
4160 Budget authority, net (mandatory)	6,142	6,967	6,759
4170 Outlays, net (mandatory)	5,508	7,854	6,700
4180 Budget authority, net (total)	6,142	6,967	6,749
4190 Outlays, net (total)	5,508	7,854	6,690

Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections	4	.....	.....
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	1	.....

The Immigration Examinations Fee Account (IEFA) is authorized by sections 286(m), (n), (t), and (u) of the Immigration and Nationality Act (INA) (8 U.S.C. 1356(m), (n), (t), (u)). In addition, section 286(u) of the INA, 8 U.S.C. 1356(u), provides the Secretary with authority to establish and collect a premium fee for the premium processing of certain immigration benefit types. IEFA supports the following activities:

Fees collected with the submission of immigration benefit requests are used to fund the full cost of processing immigration benefit requests, including the cost of providing services without charge to applicants whose fees are waived or to whom a fee exemption applies. Also included are anti-fraud and public safety components, biometric services and responses to Freedom of Information Act (FOIA) requests, along with verification of immigration status. Expenditures from the collection of premium processing fees support the processing of premium processing requests, other costs associated with overheads and the lockbox operations, and otherwise offset the cost of providing adjudications and naturalization services.

IMMIGRATION EXAMINATIONS FEE—Continued

Object Classification (in millions of dollars)

Identification code 070–5088–0–2–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,128	2,497	2,477
11.3 Other than full-time permanent	13	15	15
11.5 Other personnel compensation	210	99	102
11.9 Total personnel compensation	2,351	2,611	2,594
12.1 Civilian personnel benefits	846	1,118	1,106
13.0 Benefits for former personnel		1	1
21.0 Travel and transportation of persons	22	36	36
22.0 Transportation of things	17	20	20
23.1 Rental payments to GSA	318	274	272
23.2 Rental payments to others	1		
23.3 Communications, utilities, and miscellaneous charges	105	136	136
24.0 Printing and reproduction	14	13	13
25.1 Advisory and assistance services	849	995	940
25.2 Other services from non-Federal sources	33	106	106
25.3 Other goods and services from Federal sources	393	367	367
25.4 Operation and maintenance of facilities	3	3	3
25.7 Operation and maintenance of equipment	154	255	263
26.0 Supplies and materials	28	27	27
31.0 Equipment	520	494	523
32.0 Land and structures	69	141	141
42.0 Insurance claims and indemnities	2	5	5
99.0 Direct obligations	5,725	6,602	6,553
99.0 Reimbursable obligations	55	86	96
99.9 Total new obligations, unexpired accounts	5,780	6,688	6,649

Employment Summary

Identification code 070–5088–0–2–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	20,975	23,107	22,104

H-1B NONIMMIGRANT PETITIONER ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5106–0–2–751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	19	20	25
Receipts:			
Current law:			
1120 H-1B Nonimmigrant Petitioner Account	397	379	376
2000 Total: Balances and receipts	416	399	401
Appropriations:			
Current law:			
2101 Training and Employment Services	-199	-190	-188
2101 State Unemployment Insurance and Employment Service Operations	-20	-19	-19
2101 H-1B Nonimmigrant Petitioner Account	-20	-19	-19
2101 STEM Education	-159	-137	-150
2103 Training and Employment Services	-10	-11	-11
2103 State Unemployment Insurance and Employment Service Operations	-1	-1	-1
2103 H-1B Nonimmigrant Petitioner Account	-1	-1	-1
2103 STEM Education	-8	-9	-8
2132 Training and Employment Services	11	11	11
2132 State Unemployment Insurance and Employment Service Operations	1	1	1
2132 H-1B Nonimmigrant Petitioner Account	1	1	1
2132 STEM Education	9		
2199 Total current law appropriations	-396	-374	-384
2999 Total appropriations	-396	-374	-384
5099 Balance, end of year	20	25	17

Program and Financing (in millions of dollars)

Identification code 070–5106–0–2–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Citizenship and Immigration Services	20	20	20

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	26	29	28
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	29	29	28
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	20	19	19
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	20	19	19
1900 Budget authority (total)	20	19	19
1930 Total budgetary resources available	49	48	47
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	29	28	27

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13	1	
3010 New obligations, unexpired accounts	20	20	20
3020 Outlays (gross)	-29	-21	-20
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13	1	
3200 Obligated balance, end of year	1		

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	20	19	19
Outlays, gross:			
4100 Outlays from new mandatory authority	17	10	10
4101 Outlays from mandatory balances	12	11	10
4110 Outlays, gross (total)	29	21	20
4180 Budget authority, net (total)	20	19	19
4190 Outlays, net (total)	29	21	20

The H-1B Nonimmigrant Petitioner Account is established under Section 286(s) of the Immigration and Nationality Act (8 U.S.C. 1356(s)), as amended.

The H-1B Account supports activities related to the processing of petitions for nonimmigrant workers in the H-1B visa classification. The H-1B visa program allows U.S. employers to temporarily employ foreign workers in specialty occupations. USCIS receives five (5) percent of the collections generated by these fees to fund USCIS immigration benefit adjudication efforts, while the remaining 95 percent of ACWIA collections are deposited in accounts managed by the Department of Labor (DOL) which receives 55 percent and the National Science Foundation (NSF) which receives 40 percent.

Object Classification (in millions of dollars)

Identification code 070–5106–0–2–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			12
11.5 Other personnel compensation			1
11.9 Total personnel compensation			13
12.1 Civilian personnel benefits			4
23.1 Rental payments to GSA	2	2	3
25.1 Advisory and assistance services	18	18	
99.0 Direct obligations	20	20	20
99.9 Total new obligations, unexpired accounts	20	20	20

Employment Summary

Identification code 070–5106–0–2–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment			109

H-1B AND L FRAUD PREVENTION AND DETECTION ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5389-0-2-751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	9	9	9
Receipts:			
Current law:			
1120 H-1B and L Fraud Prevention and Detection Account	148	138	138
2000 Total: Balances and receipts	157	147	147
Appropriations:			
Current law:			
2101 H-1 B and L Fraud Prevention and Detection	-49	-46	-46
2101 H&L Fraud Prevention and Detection Fee	-49	-46	-46
2101 H-1B and L Fraud Prevention and Detection Account	-49	-46	-46
2103 H-1 B and L Fraud Prevention and Detection	-3	-3	-3
2103 H&L Fraud Prevention and Detection Fee	-3	-3	-3
2103 H-1B and L Fraud Prevention and Detection Account	-3	-3	-3
2132 H-1 B and L Fraud Prevention and Detection	3	3	3
2132 H&L Fraud Prevention and Detection Fee	3	3	3
2132 H-1B and L Fraud Prevention and Detection Account	3	3	3
2199 Total current law appropriations	-147	-138	-138
2999 Total appropriations	-147	-138	-138
5098 Rounding adjustment	-1		
5099 Balance, end of year	9	9	9

Program and Financing (in millions of dollars)

Identification code 070-5389-0-2-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Citizenship and Immigration Services	46	64	64
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	33	37	19
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	34	37	19
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	49	46	46
1203 Appropriation (previously unavailable)(special or trust)	3	3	3
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	-3	-3
1260 Appropriations, mandatory (total)	49	46	46
1900 Budget authority (total)	49	46	46
1930 Total budgetary resources available	83	83	65
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	37	19	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	19	21	25
3010 New obligations, unexpired accounts	46	64	64
3020 Outlays (gross)	-43	-60	-46
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	21	25	43
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	19	21	25
3200 Obligated balance, end of year	21	25	43

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	49	46	46
Outlays, gross:			
4100 Outlays from new mandatory authority	29	32	32
4101 Outlays from mandatory balances	14	28	14
4110 Outlays, gross (total)	43	60	46
4180 Budget authority, net (total)	49	46	46
4190 Outlays, net (total)	43	60	46

The Fraud Prevention and Detection Account (FPDA) is authorized by Section 286(v) of the Immigration and Nationality Act (INA) (8 U.S.C. 1356 (v)). The Fraud Detection and National Security Directorate (FDNS) leads USCIS' efforts to determine whether individuals or organizations filing for immigration benefits pose a threat to national security, public safety, or the integrity of the Nation's immigration system.

The FPDA directly supports USCIS' efforts to strengthen the integrity of the United States immigration system by funding a portion of the operational costs for FDNS and the Service Center Operations Directorate (SCOPS). FPDA resources enable USCIS operations to identify threats to national security and public safety, detect, deter and administratively investigate immigration-related fraud, and remove systemic and other vulnerabilities. USCIS receives one-third of the collections generated by the fees to fund a portion of USCIS fraud detection and prevention efforts.

Object Classification (in millions of dollars)

Identification code 070-5389-0-2-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	18	23	23
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	19	24	24
12.1 Civilian personnel benefits	7	9	9
21.0 Travel and transportation of persons		1	1
23.1 Rental payments to GSA	1	2	2
23.3 Communications, utilities, and miscellaneous charges		2	2
25.1 Advisory and assistance services	11		
25.2 Other services from non-Federal sources		19	19
25.7 Operation and maintenance of equipment	1		
31.0 Equipment	7	7	7
99.0 Direct obligations	46	64	64
99.9 Total new obligations, unexpired accounts	46	64	64

Employment Summary

Identification code 070-5389-0-2-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	176	176	176

EB-5 INTEGRITY FUND, CITIZENSHIP AND IMMIGRATION SERVICE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5705-0-2-751	2024 actual	2025 est.	2026 est.
0100 Balance, start of year		1	1
Receipts:			
Current law:			
1120 Fees, EB-5 Integrity Fund	11	16	11
2000 Total: Balances and receipts	11	17	12
Appropriations:			
Current law:			
2101 EB-5 Integrity Fund, Citizenship and Immigration Service	-11	-16	-11
2103 EB-5 Integrity Fund, Citizenship and Immigration Service		-1	-1
2132 EB-5 Integrity Fund, Citizenship and Immigration Service	1	1	1
2199 Total current law appropriations	-10	-16	-11
2999 Total appropriations	-10	-16	-11
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 070-5705-0-2-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 EB-5 Integrity Fund		9	9
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	18	25
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	11	16	11
1203 Appropriation (previously unavailable)(special or trust)		1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	10	16	11
1930 Total budgetary resources available	18	34	36

EB-5 INTEGRITY FUND, CITIZENSHIP AND IMMIGRATION SERVICE—Continued
Program and Financing—Continued

Identification code 070–5705–0–2–751	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	18	25	27
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			3
3010 New obligations, unexpired accounts		9	9
3020 Outlays (gross)		-6	-12
3050 Unpaid obligations, end of year		3	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			3
3200 Obligated balance, end of year		3	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	10	16	11
Outlays, gross:			
4100 Outlays from new mandatory authority		6	4
4101 Outlays from mandatory balances			8
4110 Outlays, gross (total)		6	12
4180 Budget authority, net (total)	10	16	11
4190 Outlays, net (total)		6	12

The EB-5 Reform and Integrity Act of 2022 requires USCIS to establish a special fund in the U.S. Treasury, known as the "EB-5 Integrity Fund" (8 U.S.C. 1153(b)(5)(J)). USCIS collects an annual fee from each designated Regional Center. A fee is also collected for each petition filed under Section 204(a)(1)(H) seeking classification under Section 203(b)(5)(E); this fee is in addition to the fees established for each petition to recover the cost of adjudication under section 286(m) of the Immigration and Nationality Act and efficient processing under Section 106(b) of the Consolidated Appropriations Act, 2022.

The EB-5 Integrity Fund is used to: Conduct investigations based outside of the United States, including monitoring and investigating program-related events and promotional activities and ensuring that an alien investor's funds obtained from a lawful source and through lawful means; detect and investigate fraud or other crimes; determine whether regional centers, new commercial enterprises, job-creating entities, and alien investors (and their alien spouses and alien children) comply with U.S. immigration laws; conduct audits and site visits; and for other purposes as the Department of Homeland Security (DHS) determines necessary.

Object Classification (in millions of dollars)

Identification code 070–5705–0–2–751	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent		4	4
11.9 Total personnel compensation		4	4
12.1 Civilian personnel benefits		2	2
25.1 Advisory and assistance services		2	2
31.0 Equipment		1	1
99.9 Total new obligations, unexpired accounts		9	9

Employment Summary

Identification code 070–5705–0–2–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment		35	35

police-type use and hire of passenger motor vehicles, and services as authorized by section 3109 of title 5, United States Code, \$379,105,000, of which \$75,551,000 shall remain available until September 30, 2027: Provided, That not to exceed \$7,180 shall be for official reception and representation expenses.

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

Program and Financing (in millions of dollars)

Identification code 070–0509–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CAS - Mission Support	33	33	34
0002 CAS - Law Enforcement Training	292	292	315
0003 CAS - Minor Construction and Maintenance	32	32	30
0799 Total direct obligations	357	357	379
0801 Operations and Support (Reimbursable)	134	198	212
0900 Total new obligations, unexpired accounts	491	555	591
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	27	30
1021 Recoveries of prior year unpaid obligations	2	2	2
1070 Unobligated balance (total)	12	29	32
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	357	357	379
1131 Unobligated balance of appropriations permanently reduced		-1	
1160 Appropriation, discretionary (total)	357	356	379
Spending authority from offsetting collections, discretionary:			
1700 Collected	94	140	162
1701 Change in uncollected payments, Federal sources	56	60	50
1750 Spending auth from offsetting collections, disc (total)	150	200	212
1900 Budget authority (total)	507	556	591
1930 Total budgetary resources available	519	585	623
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	27	30	32
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	132	123	92
3010 New obligations, unexpired accounts	491	555	591
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-495	-579	-599
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3041 Recoveries of prior year unpaid obligations, expired	-6	-5	-5
3050 Unpaid obligations, end of year	123	92	77
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-54	-72	-122
3070 Change in uncollected pymts, Fed sources, unexpired	-56	-60	-50
3071 Change in uncollected pymts, Fed sources, expired	38	10	10
3090 Uncollected pymts, Fed sources, end of year	-72	-122	-162
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	78	51	-30
3200 Obligated balance, end of year	51	-30	-85
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	507	556	591
Outlays, gross:			
4010 Outlays from new discretionary authority	389	478	508
4011 Outlays from discretionary balances	106	101	91
4020 Outlays, gross (total)	495	579	599
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-131	-205	-210
4033 Non-Federal sources	-3	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-134	-207	-212
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-56	-60	-50
4052 Offsetting collections credited to expired accounts	40	67	50
4060 Additional offsets against budget authority only (total)	-16	7	
4070 Budget authority, net (discretionary)	357	356	379
4080 Outlays, net (discretionary)	361	372	387
4180 Budget authority, net (total)	357	356	379

FEDERAL LAW ENFORCEMENT TRAINING CENTERS

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Federal Law Enforcement Training Centers for operations and support, including the purchase of not to exceed 117 vehicles for

4190 Outlays, net (total)	361	372	387
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The Federal Law Enforcement Training Centers (FLETC) serves as an interagency law enforcement training organization for over 131 partner organizations, providing the necessary facilities, equipment, and support services to conduct basic, advanced, specialized, and refresher training for Federal law enforcement personnel. FLETC personnel conduct the instructional programs for basic law enforcement recruits and some advanced training based on agency requests. Additionally, FLETC provides advanced training tuition-free, or at a reduced cost, to State, local, , tribal, and territorial law enforcement officers at all four of its campuses, through domestic export training deliveries, and through distance learning on a space-available basis. In cooperation with the Department of State, FLETC delivers training at International Law Enforcement Academies (ILEA) in Gaborone, Botswana; Bangkok, Thailand; Budapest, Hungary; Roswell, New Mexico; San Salvador, El Salvador; and the Regional Training Center in Accra, Ghana. Currently, FLETC holds the Program Director positions managing the ILEAs in Budapest, Hungary, and Roswell, New Mexico. FLETC exports targeted training and assistance internationally in support of annual ILEA training operations and U.S. Embassy law enforcement training initiatives with a nexus to integrated country strategies. FLETC hosts authorized and vetted international students for training programs at FLETC training delivery points in the United States on a space-available and fully reimbursable basis.

FLETC's Operations and Support account funds necessary operational, mission support, and associated management and administrative costs. In addition, this account includes the funding and activities that are associated with minor construction, maintenance, and improvement projects.

Object Classification (in millions of dollars)

Identification code 070-0509-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	109	130	120
11.3 Other than full-time permanent	3	4	4
11.5 Other personnel compensation	9	11	11
11.9 Total personnel compensation	121	145	135
12.1 Civilian personnel benefits	44	48	48
21.0 Travel and transportation of persons	11	4	13
23.3 Communications, utilities, and miscellaneous charges	13	13	14
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	9	9	10
25.2 Other services from non-Federal sources	14	14	14
25.3 Other goods and services from Federal sources	2	2	2
25.4 Operation and maintenance of facilities	50	50	53
25.6 Medical care	5	5	6
25.7 Operation and maintenance of equipment	35	33	35
25.8 Subsistence and support of persons	1	1	2
26.0 Supplies and materials	18	16	17
31.0 Equipment	24	10	20
32.0 Land and structures	9	5	9
99.0 Direct obligations	357	356	379
99.0 Reimbursable obligations	134	199	212
99.9 Total new obligations, unexpired accounts	491	555	591

Employment Summary

Identification code 070-0509-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,093	1,092	1,098
2001 Reimbursable civilian full-time equivalent employment	233	283	272

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Federal Law Enforcement Training Centers for procurement, construction, and improvements, \$18,383,000, to remain available until September 30, 2030, for acquisition of necessary additional real property and facilities, construction and ongoing maintenance, facility improvements and related expenses of the Federal Law Enforcement Training Centers.

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

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For an additional amount for "Procurement, Construction, and Improvements", \$14,020,000, to remain available until September 30, 2029, for necessary expenses relating to the consequences of disasters: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 070-0510-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CAS - Procurement, Construction, and Improvements (Direct)	72	38	22
0799 Total direct obligations	72	38	22
0801 Procurement, Construction, and Improvements (Reimbursable)		1	1
0900 Total new obligations, unexpired accounts	72	39	23
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	91	67	82
1021 Recoveries of prior year unpaid obligations	7	1	1
1070 Unobligated balance (total)	98	68	83
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	20	34	18
Spending authority from offsetting collections, discretionary:			
1700 Collected		28	26
1701 Change in uncollected payments, Federal sources	21	-8	-8
1750 Spending auth from offsetting collections, disc (total)	21	20	18
1900 Budget authority (total)	41	54	36
1930 Total budgetary resources available	139	122	119
Memorandum (non-add) entries:			
1940 Unobligated balance expiring		-1	-1
1941 Unexpired unobligated balance, end of year	67	82	95
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	47	49	27
3010 New obligations, unexpired accounts	72	39	23
3011 Obligations ("upward adjustments"), expired accounts		1	1
3020 Outlays (gross)	-63	-61	-50
3040 Recoveries of prior year unpaid obligations, unexpired	-7	-1	-1
3050 Unpaid obligations, end of year	49	27	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-23	-42	-31
3070 Change in uncollected pymts, Fed sources, unexpired	-21	8	8
3071 Change in uncollected pymts, Fed sources, expired	2	3	3
3090 Uncollected pymts, Fed sources, end of year	-42	-31	-20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	24	7	-4
3200 Obligated balance, end of year	7	-4	-20
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	41	54	36
Outlays, gross:			
4010 Outlays from new discretionary authority		6	4
4011 Outlays from discretionary balances	63	55	46
4020 Outlays, gross (total)	63	61	50
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-32	-32
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-21	8	8
4052 Offsetting collections credited to expired accounts		4	6
4060 Additional offsets against budget authority only (total)	-21	12	14
4070 Budget authority, net (discretionary)	20	34	18
4080 Outlays, net (discretionary)	63	29	18
4180 Budget authority, net (total)	20	34	18
4190 Outlays, net (total)	63	29	18

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued

The Federal Law Enforcement Training Centers' (FLETC) Procurement, Construction, and Improvement (PC&I) account funds the purchase, building, manufacturing, or assemblage of one or more end items that create, extend or enhance FLETC's existing capabilities. Funds provided through this account support the procurement, construction, and/or improvements of personal property end items with an individual cost of \$250,000 or more, and real property end items with an individual cost of \$2 million or more. Language in the President's Budget authorizes FLETC to receive reimbursements in the PC&I account, and also authorizes reimbursements to FLETC from U.S. Government agencies for the construction of special use facilities. The language also authorizes the acquisition of necessary additional real property and facilities, construction and ongoing maintenance, facility improvements and related expenses of the Federal Law Enforcement Training Centers.

Object Classification (in millions of dollars)

Identification code 070–0510–0–1–751	2024 actual	2025 est.	2026 est.
32.0 Direct obligations: Land and structures	71	38	22
99.0 Direct obligations	71	38	22
99.0 Reimbursable obligations	1	1	1
99.9 Total new obligations, unexpired accounts	72	39	23

SCIENCE AND TECHNOLOGY

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Science and Technology Directorate for operations and support, including the purchase or lease of not to exceed 5 vehicles, \$367,530,000, of which \$203,799,000 shall remain available until September 30, 2027: Provided, That not to exceed \$10,000 shall be for official reception and representation expenses.

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

Program and Financing (in millions of dollars)

Identification code 070–0800–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 CAS - Mission Support	164	164	164
0004 CAS - Laboratory Facilities	130	128	132
0005 CAS - Acquisition and Operations Analysis	87	78	72
0799 Total direct obligations	381	370	368
0801 Research, Development, Acquisitions and Operations (Reimbursable)	84	17	35
0900 Total new obligations, unexpired accounts	465	387	403
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	69	49	65
1021 Recoveries of prior year unpaid obligations	11		
1033 Recoveries of prior year paid obligations	1		1
1070 Unobligated balance (total)	81	49	66
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	370	370	368
1131 Unobligated balance of appropriations permanently reduced	-1		
1160 Appropriation, discretionary (total)	369	370	368
Spending authority from offsetting collections, discretionary:			
1700 Collected	38	33	34
1701 Change in uncollected payments, Federal sources	26		
1750 Spending auth from offsetting collections, disc (total)	64	33	34
1900 Budget authority (total)	433	403	402
1930 Total budgetary resources available	514	452	468
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	49	65	65

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	312	302	252
3010 New obligations, unexpired accounts	465	387	403
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-456	-437	-403
3040 Recoveries of prior year unpaid obligations, unexpired	-11		
3041 Recoveries of prior year unpaid obligations, expired	-9		
3050 Unpaid obligations, end of year	302	252	252
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-94	-85	-85
3070 Change in uncollected pymts, Fed sources, unexpired	-26		
3071 Change in uncollected pymts, Fed sources, expired	35		
3090 Uncollected pymts, Fed sources, end of year	-85	-85	-85
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	218	217	167
3200 Obligated balance, end of year	217	167	167

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	433	403	402
Outlays, gross:			
4010 Outlays from new discretionary authority	196	168	167
4011 Outlays from discretionary balances	260	269	236
4020 Outlays, gross (total)	456	437	403
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-71	-31	-33
4033 Non-Federal sources	-4	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-75	-33	-35
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-26		
4052 Offsetting collections credited to expired accounts	36		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		1
4060 Additional offsets against budget authority only (total)	11		1
4070 Budget authority, net (discretionary)	369	370	368
4080 Outlays, net (discretionary)	381	404	368
4180 Budget authority, net (total)	369	370	368
4190 Outlays, net (total)	381	404	368

The Operations and Support (O&S) appropriation for the Science and Technology Directorate (S&T) provides funding to ensure delivery of advanced technology solutions to Department of Homeland Security (DHS) Components and first responders. This appropriation also supports Systems Engineering, Standards, and Test and Evaluation to ensure that S&T and DHS Components develop effective technologies that work in the operational environment. This includes costs necessary for operations and support activities to advance S&T's mission, as well as salaries and benefits, and operating costs for five laboratory facilities.

Object Classification (in millions of dollars)

Identification code 070–0800–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	83	86	90
11.3 Other than full-time permanent	2	7	7
11.5 Other personnel compensation	3	3	3
11.8 Special personal services payments	5	5	5
11.9 Total personnel compensation	93	101	105
12.1 Civilian personnel benefits	31	34	36
21.0 Travel and transportation of persons	3	3	1
23.1 Rental payments to GSA	1	1	4
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	146	130	126
25.2 Other services from non-Federal sources	5	5	6
25.3 Other goods and services from Federal sources	20	20	35
25.4 Operation and maintenance of facilities	65	61	25
25.7 Operation and maintenance of equipment	7	7	16
26.0 Supplies and materials	1	1	1
31.0 Equipment	6	6	12
42.0 Insurance claims and indemnities	2		
99.0 Direct obligations	381	370	368
99.0 Reimbursable obligations	84	17	35
99.9 Total new obligations, unexpired accounts	465	387	403

Employment Summary

Identification code 070-0800-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	526	565	566

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Science and Technology Directorate for procurement, construction, and improvements, \$65,000,000, to remain available until September 30, 2030.

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

Program and Financing (in millions of dollars)

Identification code 070-0415-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Laboratory Facilities	24	61	65
0801 Reimbursable program activity	16		
0900 Total new obligations, unexpired accounts	40	61	65
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	42	88	88
1021 Recoveries of prior year unpaid obligations	4		
1070 Unobligated balance (total)	46	88	88
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	61	61	65
Spending authority from offsetting collections, discretionary:			
1701 Change in uncollected payments, Federal sources	21		
1900 Budget authority (total)	82	61	65
1930 Total budgetary resources available	128	149	153
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	88	88	88
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	33	49	59
3010 New obligations, unexpired accounts	40	61	65
3020 Outlays (gross)	-20	-51	-62
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3050 Unpaid obligations, end of year	49	59	62
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-21	-21
3070 Change in uncollected pymts, Fed sources, unexpired	-21		
3090 Uncollected pymts, Fed sources, end of year	-21	-21	-21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	33	28	38
3200 Obligated balance, end of year	28	38	41
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	82	61	65
Outlays, gross:			
4010 Outlays from new discretionary authority		18	20
4011 Outlays from discretionary balances	20	33	42
4020 Outlays, gross (total)	20	51	62
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-21	
4040 Offsets against gross budget authority and outlays (total)		-21	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-21		
4055 Adjustment for change in allocation (offsetting collection portion)		21	
4060 Additional offsets against budget authority only (total)	-21	21	
4070 Budget authority, net (discretionary)	61	61	65
4080 Outlays, net (discretionary)	20	30	62
4180 Budget authority, net (total)	61	61	65
4190 Outlays, net (total)	20	30	62

S&T's Procurement, Construction, & Improvements (PC&I) appropriation supports requirements to ensure laboratory infrastructure remains aligned

to S&T mission requirements. PC&I funding allows S&T to make essential investments in construction, expansion, maintenance, modernization, or removal as necessary to support requirements generated by DHS Components. In addition, PC&I funding allows S&T the ability to invest in equipment and information technology to ensure that S&T laboratories maintain accreditation.

Object Classification (in millions of dollars)

Identification code 070-0415-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges		1	1
25.1 Advisory and assistance services	6	19	19
25.2 Other services from non-Federal sources		1	1
25.3 Other goods and services from Federal sources	6	6	6
25.4 Operation and maintenance of facilities	2	2	2
25.7 Operation and maintenance of equipment	8	8	8
26.0 Supplies and materials		4	4
31.0 Equipment	1	10	10
32.0 Land and structures	1	10	14
99.0 Direct obligations	24	61	65
99.0 Reimbursable obligations	16		
99.9 Total new obligations, unexpired accounts	40	61	65

RESEARCH AND DEVELOPMENT

For necessary expenses of the Science and Technology Directorate for research and development, \$326,224,000, to remain available until September 30, 2028.

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

Program and Financing (in millions of dollars)

Identification code 070-0803-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CAS - Research, Development and Innovation	408	260	319
0002 CAS - University Programs	53	51	7
0799 Total direct obligations	461	311	326
0801 Research and Development (Reimbursable)	3	13	13
0900 Total new obligations, unexpired accounts	464	324	339
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	322	183	190
1021 Recoveries of prior year unpaid obligations	14		
1070 Unobligated balance (total)	336	183	190
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	311	311	326
Spending authority from offsetting collections, discretionary:			
1700 Collected	11	20	20
1701 Change in uncollected payments, Federal sources	-11		
1750 Spending auth from offsetting collections, disc (total)		20	20
1900 Budget authority (total)	311	331	346
1930 Total budgetary resources available	647	514	536
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	183	190	197
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	717	631	601
3010 New obligations, unexpired accounts	464	324	339
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-530	-354	-402
3040 Recoveries of prior year unpaid obligations, unexpired	-14		
3041 Recoveries of prior year unpaid obligations, expired	-8		
3050 Unpaid obligations, end of year	631	601	538
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-26	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired	11		
3071 Change in uncollected pymts, Fed sources, expired	7		
3090 Uncollected pymts, Fed sources, end of year	-8	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	691	623	593

RESEARCH AND DEVELOPMENT—Continued
Program and Financing—Continued

Identification code 070–0803–0–1–751	2024 actual	2025 est.	2026 est.
3200 Obligated balance, end of year	623	593	530
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	311	331	346
Outlays, gross:			
4010 Outlays from new discretionary authority	29	40	43
4011 Outlays from discretionary balances	501	314	359
4020 Outlays, gross (total)	530	354	402
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-19	-20	-20
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-20	-20	-20
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	11		
4052 Offsetting collections credited to expired accounts	9		
4060 Additional offsets against budget authority only (total)	20		
4070 Budget authority, net (discretionary)	311	311	326
4080 Outlays, net (discretionary)	510	334	382
4180 Budget authority, net (total)	311	311	326
4190 Outlays, net (total)	510	334	382

S&T's Research and Development (R&D) appropriation provides funds for basic, applied, and developmental research supporting state-of-the-art technology and solutions to meet the needs of DHS Components and the first responder community. R&D activities also include private industry partnerships, academia, technology demonstrations, technology transfer and commercialization. Funds support critical homeland security-related research to address high-priority, DHS-related issues and to enhance long term homeland security capabilities.

Object Classification (in millions of dollars)

Identification code 070–0803–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	3	3	1
23.3 Communications, utilities, and miscellaneous charges	1	1	
25.1 Advisory and assistance services	66	56	43
25.2 Other services from non-Federal sources	5	5	2
25.3 Other goods and services from Federal sources	4	4	5
25.5 Research and development contracts	326	187	266
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials		1	1
31.0 Equipment	1	2	1
41.0 Grants, subsidies, and contributions	54	51	6
99.0 Direct obligations	461	311	326
99.0 Reimbursable obligations	3	13	13
99.9 Total new obligations, unexpired accounts	464	324	339

COUNTERING WEAPONS OF MASS DESTRUCTION
OFFICE

Federal Funds

OPERATIONS AND SUPPORT

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

Program and Financing (in millions of dollars)

Identification code 070–0861–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Management and Administration	155		
0003 Capability and Operational Support		69	
0004 Mission Support		93	
0799 Total direct obligations	155	162	

0900 Total new obligations, unexpired accounts	155	162	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	13	13
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	8	13	13
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	163	163	
1120 Appropriations transferred to other acct [070–0115]	-1		
1120 Appropriations transferred to other acct [070–0540]	-4		
1131 Unobligated balance of appropriations permanently reduced		-1	
1160 Appropriation, discretionary (total)	158	162	
Spending authority from offsetting collections, discretionary:			
1701 Change in uncollected payments, Federal sources	2		
1900 Budget authority (total)	160	162	
1930 Total budgetary resources available	168	175	13
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	148	112	89
3010 New obligations, unexpired accounts	155	162	
3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-160	-185	-69
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3041 Recoveries of prior year unpaid obligations, expired	-34		
3050 Unpaid obligations, end of year	112	89	20
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	-2		
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	146	108	85
3200 Obligated balance, end of year	108	85	16

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	160	162	
Outlays, gross:			
4010 Outlays from new discretionary authority	75	76	
4011 Outlays from discretionary balances	85	109	69
4020 Outlays, gross (total)	160	185	69
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2		
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	-1		
4070 Budget authority, net (discretionary)	158	162	
4080 Outlays, net (discretionary)	159	185	69
4180 Budget authority, net (total)	158	162	
4190 Outlays, net (total)	159	185	69

The Countering Weapons of Mass Destruction Office's (CWMD) Operations and Support account supported the development of counter WMD capabilities through strategic planning and analysis; test and evaluation of chemical, biological, radiological, and nuclear detection technologies; procurement of chemical, biological, radiological, and nuclear equipment that can be carried, worn, or easily moved to support operational end-users, and assisting Department of Homeland Security operational components and other agencies in defining requirements necessary to achieve their mission. The Operations and Support functions are transferred in the Budget to the Office of the Secretary and Executive Management, U.S. Customs and Border Protection, the Cybersecurity and Infrastructure Security Agency, and the United States Coast Guard.

Object Classification (in millions of dollars)

Identification code 070-0861-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	35	34	.....
11.5 Other personnel compensation	1	1	.....
11.8 Special personal services payments	1	1	.....
11.9 Total personnel compensation	37	36	.....
12.1 Civilian personnel benefits	13	13	.....
21.0 Travel and transportation of persons	2	2	.....
25.1 Advisory and assistance services	38	40	.....
25.2 Other services from non-Federal sources	16	18	.....
25.3 Other goods and services from Federal sources	23	25	.....
25.5 Research and development contracts	1	1	.....
25.7 Operation and maintenance of equipment	17	19	.....
26.0 Supplies and materials	3	3	.....
31.0 Equipment	3	3	.....
41.0 Grants, subsidies, and contributions	2	2	.....
99.0 Direct obligations	155	162	.....
99.9 Total new obligations, unexpired accounts	155	162	.....

Employment Summary

Identification code 070-0861-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	263	263	.....

RESEARCH AND DEVELOPMENT

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

Program and Financing (in millions of dollars)

Identification code 070-0860-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Research, Development, and Operations	52	.....	.....
0009 Transformational Research and Development .....	.....	39	.....
0010 Technical Forensics .....	.....	7	.....
0012 Detection Capability Development .....	.....	15	.....
0900 Total new obligations, unexpired accounts	52	61	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	34	33	33
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1070 Unobligated balance (total)	37	33	33
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	61	61	.....
1131 Unobligated balance of appropriations permanently reduced	-13	.....	.....
1160 Appropriation, discretionary (total)	48	61	.....
1900 Budget authority (total)	48	61	.....
1930 Total budgetary resources available	85	94	33
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	33	33	33
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	90	73	49
3010 New obligations, unexpired accounts	52	61	.....
3020 Outlays (gross)	-59	-85	-30
3040 Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050 Unpaid obligations, end of year	73	49	19
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	90	73	49
3200 Obligated balance, end of year	73	49	19
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	48	61	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	4	12	.....

4011 Outlays from discretionary balances	55	73	30
4020 Outlays, gross (total)	59	85	30
4180 Budget authority, net (total)	48	61	.....
4190 Outlays, net (total)	59	85	30

The Countering Weapons of Mass Destruction Office's (CWMD) Research and Development account provided funds to identify, explore, and demonstrate new technologies and capabilities that will help enable the Department of Homeland Security and its partners to detect, identify, prevent, and protect against, weapons of mass destruction and chemical, biological, radiological, and nuclear threats and incidents. CWMD worked closely with operational customers to ensure the effective transition of new technologies to the field. This account supported basic, applied, and developmental projects that prioritized the delivery of capability into the hands of the operator. The funds also supported cooperative agreements to carry out research & development within CWMDs mission space. The Budget transfers all CWMD Research and Development to the United States Coast Guard (USCG).

Object Classification (in millions of dollars)

Identification code 070-0860-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	7	7	.....
25.2 Other services from non-Federal sources	6	6	.....
25.3 Other goods and services from Federal sources	6	6	.....
25.5 Research and development contracts	28	38	.....
31.0 Equipment	3	4	.....
41.0 Grants, subsidies, and contributions	2	.....	.....
99.0 Direct obligations	52	61	.....
99.9 Total new obligations, unexpired accounts	52	61	.....

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

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

Program and Financing (in millions of dollars)

Identification code 070-0862-0-1-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Systems Acquisition	42	.....	.....
0006 Large Scale Detection Systems .....	.....	33	.....
0007 Portable Detection Systems .....	.....	9	.....
0799 Total direct obligations	42	42	.....
0900 Total new obligations, unexpired accounts	42	42	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	51	31	31
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1070 Unobligated balance (total)	54	31	31
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	42	42	.....
1131 Unobligated balance of appropriations permanently reduced	-23	.....	.....
1160 Appropriation, discretionary (total)	19	42	.....
1900 Budget authority (total)	19	42	.....
1930 Total budgetary resources available	73	73	31
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	31	31	31
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	124	88	25
3010 New obligations, unexpired accounts	42	42	.....
3020 Outlays (gross)	-74	-105	-25
3040 Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	88	25	.....

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued
Program and Financing—Continued

Identification code 070-0862-0-1-751	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	124	88	25
3200 Obligated balance, end of year	88	25	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	19	42	
Outlays, gross:			
4010 Outlays from new discretionary authority	1	17	
4011 Outlays from discretionary balances	73	88	25
4020 Outlays, gross (total)	74	105	25
4180 Budget authority, net (total)	19	42	
4190 Outlays, net (total)	74	105	25

The Countering Weapons of Mass Destruction Office's (CWMD) Procurement, Construction, and Improvements account supported the acquisition and deployment of chemical, biological, radiological, and nuclear systems to support Department of Homeland Security operational components. The Budget places procurement of these systems like the Radiation Portal Monitors and Portable Detection Systems with the end users, such as U.S. Customs and Border Protection, Transportation Security Administration, U.S. Coast Guard, and U.S. Secret Service.

Object Classification (in millions of dollars)

Identification code 070-0862-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	10	10	
25.2 Other services from non-Federal sources	28	28	
25.3 Other goods and services from Federal sources	4	4	
99.9 Total new obligations, unexpired accounts	42	42	

FEDERAL ASSISTANCE

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

Program and Financing (in millions of dollars)

Identification code 070-0411-0-1-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CAS - Federal, State, Local, Territorial, and Tribal Support	146		
0004 Training, Exercises, and Readiness		21	
0005 Securing the Cities		34	
0006 Biological Support		87	
0799 Total direct obligations	146	142	
0801 Reimbursable program activity - Medical Screening		1	
0900 Total new obligations, unexpired accounts	146	143	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	28	31	31
1021 Recoveries of prior year unpaid obligations	6		
1070 Unobligated balance (total)	34	31	31
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	143	143	
1900 Budget authority (total)	143	143	
1930 Total budgetary resources available	177	174	31
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	31	31	31
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	210	214	72
3010 New obligations, unexpired accounts	146	143	
3020 Outlays (gross)	-130	-285	-63
3040 Recoveries of prior year unpaid obligations, unexpired	-6		

3041 Recoveries of prior year unpaid obligations, expired	-6		
3050 Unpaid obligations, end of year	214	72	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	210	214	72
3200 Obligated balance, end of year	214	72	9
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	143	143	
Outlays, gross:			
4010 Outlays from new discretionary authority	18	65	
4011 Outlays from discretionary balances	112	220	63
4020 Outlays, gross (total)	130	285	63
4180 Budget authority, net (total)	143	143	
4190 Outlays, net (total)	130	285	63

The Countering Weapons of Mass Destruction Office's (CWMD) Federal Assistance account provided the funds for outreach efforts necessary to ensure Federal, State, local, territorial, and tribal (FSLTT) and international partners had the access and resources to support the threat detection mission. FSLTT support was focused on detecting devices or materials prior to their entry into the United States and maximizing the probability of an encounter prior to WMD materials reaching potential targets. The Federal Assistance account provided resources for Securing the Cities (STC) and the Nation's biodetection system. The funds supported early warning and preparedness for biological and chemical events. The funds also supported SLTT radiological and nuclear detection efforts. The Budget transfers these functions and programs to the Cybersecurity and Infrastructure Security Agency (CISA).

Object Classification (in millions of dollars)

Identification code 070-0411-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	1	1	
25.1 Advisory and assistance services	38	35	
25.2 Other services from non-Federal sources	3	3	
25.3 Other goods and services from Federal sources	3	3	
25.7 Operation and maintenance of equipment	4	4	
26.0 Supplies and materials	25	25	
31.0 Equipment	20	20	
41.0 Grants, subsidies, and contributions	52	52	
99.0 Direct obligations	146	143	
99.9 Total new obligations, unexpired accounts	146	143	

ADMINISTRATIVE PROVISIONS

SEC. 401. (a) Notwithstanding any other provision of law, funds otherwise made available to U.S. Citizenship and Immigration Services may be used to acquire, operate, equip, and dispose of up to 5 vehicles, for replacement only, for areas where the Administrator of General Services does not provide vehicles for lease.

(b) The Director of U.S. Citizenship and Immigration Services may authorize employees who are assigned to those areas to use such vehicles to travel between the employees' residences and places of employment.

SEC. 402. None of the funds appropriated by this Act may be used to process or approve a competition under Office of Management and Budget Circular A-76 for services provided by employees (including employees serving on a temporary or term basis) of U.S. Citizenship and Immigration Services of the Department of Homeland Security who are known as Immigration Information Officers, Immigration Service Analysts, Contact Representatives, Investigative Assistants, or Immigration Services Officers.

SEC. 403. Notwithstanding any other provision of law, any Federal funds made available to U.S. Citizenship and Immigration Services may be used for the collection and use of biometrics taken at a U.S. Citizenship and Immigration Services Application Support Center that is overseen virtually by U.S. Citizenship and Immigration Services personnel using appropriate technology.

SEC. 404. The Director of the Federal Law Enforcement Training Centers is authorized to distribute funds to Federal law enforcement agencies for expenses incurred participating in training accreditation.

SEC. 405. The Federal Law Enforcement Training Accreditation Board, including representatives from the Federal law enforcement community and non-Federal ac-

creditation experts involved in law enforcement training, shall lead the Federal law enforcement training accreditation process to continue the implementation of measuring and assessing the quality and effectiveness of Federal law enforcement training programs, facilities, and instructors.

SEC. 406. (a) The Director of the Federal Law Enforcement Training Centers may accept transfers to its "Procurement, Construction, and Improvements" account from Government agencies requesting the construction of special use facilities, as authorized by the Economy Act (31 U.S.C. 1535(b)).

(b) The Federal Law Enforcement Training Centers shall maintain administrative control and ownership upon completion of such facilities.

SEC. 407. The functions of the Federal Law Enforcement Training Centers instructor or staff shall be classified as inherently governmental for purposes of the Federal Activities Inventory Reform Act of 1998 (31 U.S.C. 501 note).

Federal Funds

ALLOWANCE FOR DHS MANDATORY REQUEST

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 070–9005–4–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Immigration Enforcement			18,542
0002 Border Security			2,333
0003 Border Wall Construction			11,500
0004 State and Local Support			3,681
0005 Coast Guard Acquisition			7,444
0006 US Secret Service Operations			250
0900 Total new obligations, unexpired accounts			43,750
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			43,750
1930 Total budgetary resources available			43,750
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			43,750
3020 Outlays (gross)			-21,262
3050 Unpaid obligations, end of year			22,488
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			22,488
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			43,750
Outlays, gross:			
4100 Outlays from new mandatory authority			21,262
4180 Budget authority, net (total)			43,750
4190 Outlays, net (total)			21,262

H. Con. Res 14, the Concurrent Resolution on the Budget for Fiscal Year 2025, as passed by the House and Senate, includes reconciliation instructions to provide additional funding for border security activities. The Administration assumes at least \$175 billion will be enacted in a reconciliation bill later this year to meet these instructions and the funds will supplement discretionary resources for the Department of Homeland Security. For 2026, the Administration assumes \$43.8 billion will be spent on border security, immigration enforcement, maritime security, and protective security activities.

Object Classification (in millions of dollars)

Identification code 070–9005–4–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			356
11.3 Other than full-time permanent			7
11.5 Other personnel compensation			3,174
11.9 Total personnel compensation			3,537
12.1 Civilian personnel benefits			839
21.0 Travel and transportation of persons			5,039

23.3	Communications, utilities, and miscellaneous charges	333
25.1	Advisory and assistance services	5,550
25.2	Other services from non-Federal sources	7,011
25.3	Other goods and services from Federal sources	1,185
25.4	Operation and maintenance of facilities	1,896
26.0	Supplies and materials	423
31.0	Equipment	8,505
32.0	Land and structures	5,542
41.0	Grants, subsidies, and contributions	3,890
99.9	Total new obligations, unexpired accounts	43,750

Employment Summary

Identification code 070–9005–4–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment			3,000

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Governmental receipts:			
070–083400 Breached Bond Penalties	8	8	8
070–242600 Temporary L-1 Visa Fee Increase	2	1	1
070–242700 Temporary H-1B Visa Fee Increase	15	10	8
General Fund Governmental receipts	25	19	17
Offsetting receipts from the public:			
070–031100 Tonnage Duty Increases	33	33	34
070–090000 Passenger Security Fees Returned to the General Fund	760	1,600	1,640
070–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	121	22	22
070–242100 Marine Safety Fees	24	27	27
070–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	184		
070–090000 Passenger Security Fees Returned to the General Fund: Legislative proposal, subject to PAYGO			-1,640
General Fund Offsetting receipts from the public	1,122	1,682	83
Intragovernmental payments:			
070–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	378		
General Fund Intragovernmental payments	378		

GENERAL PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

SEC. 501. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 502. Subject to the requirements of section 503 of this Act, the unexpended balances of prior appropriations provided for activities in this Act may be transferred to appropriation accounts for such activities established pursuant to this Act, may be merged with funds in the applicable established accounts, and thereafter may be accounted for as one fund for the same time period as originally enacted.

SEC. 503. (a) None of the funds provided by this Act, provided by previous appropriations Acts to the components in or transferred to the Department of Homeland Security that remain available for obligation or expenditure in fiscal year 2026, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the components funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that—

(1) creates or eliminates a program, project, or activity, or increases funds for any program, project, or activity for which funds have been denied or restricted by the Congress;

(2) contracts out any function or activity presently performed by Federal employees or any new function or activity proposed to be performed by Federal employees in the President's budget proposal for fiscal year 2026 for the Department of Homeland Security;

(3) augments funding for existing programs, projects, or activities in excess of \$5,000,000 or 10 percent, whichever is less;

(4) reduces funding for any program, project, or activity, or numbers of personnel, by 10 percent or more; or

(5) results from any general savings from a reduction in personnel that would result in a change in funding levels for programs, projects, or activities as approved by the Congress.

(b) Subsection (a) shall not apply if the Committees on Appropriations of the House of Representatives and the Senate are notified at least 30 days in advance of such reprogramming.

(c) Up to 5 percent of any appropriation made available for the current fiscal year for the Department of Homeland Security by this Act or provided by previous appropriations Acts may be transferred between such appropriations if the Committees on Appropriations of the House of Representatives and the Senate are notified at least 30 days in advance of such transfer, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by such transfer.

(d) Notwithstanding subsections (a), (b), and (c), no funds shall be reprogrammed within or transferred between appropriations based upon an initial notification provided after June 15, except in extraordinary circumstances that imminently threaten the safety of human life or the protection of property.

(e) The notification thresholds and procedures set forth in subsections (a), (b), (c), and (d) shall apply to any use of deobligated balances of funds provided in previous Department of Homeland Security Appropriations Acts that remain available for obligation in the current year.

(f) Notwithstanding subsection (c), the Secretary of Homeland Security may transfer to the fund established by 8 U.S.C. 1101 note, up to \$20,000,000 from appropriations available to the Department of Homeland Security: Provided, That any amounts transferred to the fund shall remain available until expended: Provided further, That the Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 5 days in advance of such transfer.

SEC. 504. (a) Section 504 of the Department of Homeland Security Appropriations Act, 2017 (division F of Public Law 115–31), related to the operations of a working capital fund, shall apply with respect to funds made available in this Act in the same manner as such section applied to funds made available in that Act.

(b) Funds from such working capital fund may be obligated and expended in anticipation of reimbursements from components of the Department of Homeland Security.

SEC. 505. (a) Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2026, as recorded in the financial records at the time of a reprogramming notification, but not later than June 30, 2027, from appropriations for "Operations and Support" for fiscal year 2026 in this Act shall remain available through September 30, 2027, in the account and for the purposes for which the appropriations were provided.

(b) Prior to the obligation of such funds, a notification shall be submitted to the Committees on Appropriations of the House of Representatives and the Senate in accordance with section 503 of this Act.

SEC. 506. (a) Funds made available by this Act for intelligence activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during fiscal year 2026 until the enactment of an Act authorizing intelligence activities for fiscal year 2026.

(b) Amounts described in subsection (a) made available for "Intelligence, Analysis, and Situational Awareness—Operations and Support" that exceed the amounts in such authorization for such account shall be transferred to and merged with amounts made available under the heading "Management Directorate—Operations and Support".

(c) Prior to the obligation of any funds transferred under subsection (b), the Management Directorate shall brief the Committees on Appropriations of the House of Representatives and the Senate on a plan for the use of such funds.

SEC. 507. (a) The Secretary of Homeland Security, or the designee of the Secretary, shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 3 full business days in advance of—

- (1) making or awarding a grant allocation or grant in excess of \$1,000,000;
- (2) making or awarding a contract, other transaction agreement, or task or delivery order on a multiple award contract, or to issue a letter of intent totaling in excess of \$4,000,000;
- (3) awarding a task or delivery order requiring an obligation of funds in an amount greater than \$10,000,000 from multi-year Department of Homeland Security funds;
- (4) making a sole-source grant award; or
- (5) announcing publicly the intention to make or award items under paragraph (1), (2), (3), or (4), including a contract covered by the Federal Acquisition Regulation.

(b) If the Secretary of Homeland Security determines that compliance with this section would pose a substantial risk to human life, health, or safety, an award may be made without notification, and the Secretary shall notify the Committees on Ap-

propriations of the House of Representatives and the Senate not later than 5 full business days after such an award is made or letter issued.

(c) A notification under this section—

- (1) may not involve funds that are not available for obligation; and
- (2) shall include the amount of the award; the fiscal year for which the funds for the award were appropriated; the type of contract; and the account from which the funds are being drawn.

SEC. 508. Notwithstanding any other provision of law, no agency shall purchase, construct, or lease any additional facilities, except within or contiguous to existing locations, to be used for the purpose of conducting Federal law enforcement training without advance notification to the Committees on Appropriations of the House of Representatives and the Senate, except that the Federal Law Enforcement Training Centers is authorized to obtain the temporary use of additional facilities by lease, contract, or other agreement for training that cannot be accommodated in existing Centers' facilities.

SEC. 509. None of the funds appropriated or otherwise made available by this Act may be used for expenses for any construction, repair, alteration, or acquisition project for which a prospectus otherwise required under chapter 33 of title 40, United States Code, has not been approved, except that necessary funds may be expended for each project for required expenses for the development of a proposed prospectus.

SEC. 510. Sections 522 and 530 of the Department of Homeland Security Appropriations Act, 2008 (division E of Public Law 110–161; 121 Stat. 2073 and 2074) shall apply with respect to funds made available in this Act in the same manner as such sections applied to funds made available in that Act.

SEC. 511. (a) None of the funds made available in this Act may be used in contravention of the applicable provisions of the Buy American Act.

(b) For purposes of subsection (a), the term "Buy American Act" means chapter 83 of title 41, United States Code.

SEC. 512. None of the funds made available in this Act may be used to amend the oath of allegiance required by section 337 of the Immigration and Nationality Act (8 U.S.C. 1448).

SEC. 513. (a) None of the funds provided or otherwise made available in this Act shall be available to carry out section 872 of the Homeland Security Act of 2002 (6 U.S.C. 452) unless explicitly authorized by the Congress.

(b) Subsection (a) shall not apply to the use of such section 872—

- (1) to discontinue the Countering Weapons of Mass Destruction Office as an organizational unit within the Department;
- (2) to allocate or reallocate the functions of the Assistant Secretary for the Countering Weapons of Mass Destruction Office to other officers and organizational units within the Department; or
- (3) to allocate or reallocate any other functions of the Countering Weapons of Mass Destruction Office to other offices and organizational units within the Department.

(c) The Secretary of Homeland Security may transfer funds made available in prior appropriations Acts to the Countering Weapons of Mass Destruction Office between any appropriations available to the Department of Homeland Security as necessary to carry out the purposes described in subsection (b).

SEC. 514. None of the funds made available in this Act may be used for planning, testing, piloting, or developing a national identification card.

SEC. 515. Any official that is required by this Act to report or to certify to the Committees on Appropriations of the House of Representatives and the Senate may not delegate such authority to perform that act unless specifically authorized herein.

SEC. 516. None of the funds made available in this Act may be used for first-class travel by the employees of agencies funded by this Act in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. 517. None of the funds made available in this Act may be used to employ workers described in section 274A(h)(3) of the Immigration and Nationality Act (8 U.S.C. 1324a(h)(3)).

SEC. 518. Notwithstanding any other provision of this Act, none of the funds appropriated or otherwise made available by this Act may be used to pay award or incentive fees for contractor performance that has been judged to be below satisfactory performance or performance that does not meet the basic requirements of a contract.

SEC. 519. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

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

SEC. 520. None of the funds made available in this Act may be used by a Federal law enforcement officer to facilitate the transfer of an operable firearm to an indi-

vidual if the Federal law enforcement officer knows or suspects that the individual is an agent of a drug cartel unless law enforcement personnel of the United States continuously monitor or control the firearm at all times.

SEC. 521. (a) None of the funds made available in this Act may be used to pay for the travel to or attendance of more than 50 employees of a single component of the Department of Homeland Security, who are stationed in the United States, at a single international conference unless the Secretary of Homeland Security, or a designee, determines that such attendance is in the national interest and notifies the Committees on Appropriations of the House of Representatives and the Senate within at least 10 days of that determination and the basis for that determination.

(b) For purposes of this section the term "international conference" shall mean a conference occurring outside of the United States attended by representatives of the United States Government and of foreign governments, international organizations, or nongovernmental organizations.

(c) The total cost to the Department of Homeland Security of any such conference shall not exceed \$500,000.

(d) Employees who attend a conference virtually without travel away from their permanent duty station within the United States shall not be counted for purposes of this section, and the prohibition contained in this section shall not apply to payments for the costs of attendance for such employees.

SEC. 522. None of the funds made available in this Act may be used to reimburse any Federal department or agency for its participation in a National Special Security Event.

SEC. 523. (a) None of the funds made available to the Department of Homeland Security by this or any other Act may be obligated for the implementation of any structural pay reform or the introduction of any new position classification that will affect more than 100 full-time positions or costs more than \$5,000,000 in a single year before the end of the 30-day period beginning on the date on which the Secretary of Homeland Security submits to Congress a notification that includes—

- (1) the number of full-time positions affected by such change;
- (2) funding required for such change for the current fiscal year and through the Future Years Homeland Security Program;
- (3) justification for such change; and
- (4) for a structural pay reform, an analysis of compensation alternatives to such change that were considered by the Department.

(b) Subsection (a) shall not apply to such change if—

- (1) it was proposed in the President's budget proposal for the fiscal year funded by this Act; and
- (2) funds for such change have not been explicitly denied or restricted in this Act.

SEC. 524. (a) Any agency receiving funds made available in this Act shall, subject to subsections (b) and (c), post on the public website of that agency any report required to be submitted by the Committees on Appropriations of the House of Representatives and the Senate in this Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

- (1) the public posting of the report compromises homeland or national security; or
- (2) the report contains proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the Committees on Appropriations of the House of Representatives and the Senate for not less than 45 days except as otherwise specified in law.

SEC. 525. (a) Funding provided in this Act for "Operations and Support" may be used for minor procurement, construction, and improvements.

(b) For purposes of subsection (a), "minor" refers to end items with a unit cost of \$250,000 or less for personal property, and \$2,000,000 or less for real property.

SEC. 526. The authority provided by section 532 of the Department of Homeland Security Appropriations Act, 2018 (Public Law 115–141) regarding primary and secondary schooling of dependents shall continue in effect during fiscal year 2026.

SEC. 527. (a) Except as provided in subsection (b), none of the funds made available in this Act may be used to place restraints on a woman in the custody of the Department of Homeland Security (including during transport, in a detention facility, or at an outside medical facility) who is pregnant or in post-delivery recuperation.

(b) Subsection (a) shall not apply with respect to a pregnant woman if—

- (1) an appropriate official of the Department of Homeland Security makes an individualized determination that the woman—
 - (A) is a serious flight risk, and such risk cannot be prevented by other means; or
 - (B) poses an immediate and serious threat to harm herself or others that cannot be prevented by other means; or

(2) a medical professional responsible for the care of the pregnant woman determines that the use of therapeutic restraints is appropriate for the medical safety of the woman.

(c) If a pregnant woman is restrained pursuant to subsection (b), only the safest and least restrictive restraints, as determined by the appropriate medical professional treating the woman, may be used. In no case may restraints be used on a woman who is in active labor or delivery, and in no case may a pregnant woman be restrained in a face-down position with four-point restraints, on her back, or in a restraint belt that constricts the area of the pregnancy. A pregnant woman who is immobilized by restraints shall be positioned, to the maximum extent feasible, on her left side.

SEC. 528. (a) None of the funds made available by this Act may be used to destroy any document, recording, or other record pertaining to any—

- (1) death of,
- (2) potential sexual assault or abuse perpetrated against, or
- (3) allegation of abuse, criminal activity, or disruption committed by an individual held in the custody of the Department of Homeland Security.

(b) The records referred to in subsection (a) shall be made available, in accordance with applicable laws and regulations, and Federal rules governing disclosure in litigation, to an individual who has been charged with a crime, been placed into segregation, or otherwise punished as a result of an allegation described in paragraph (3), upon the request of such individual.

SEC. 529. Section 519 of division F of Public Law 114–113, regarding a prohibition on funding for any position designated as a Principal Federal Official, shall apply with respect to any Federal funds in the same manner as such section applied to funds made available in that Act.

SEC. 530. (a) Not later than 10 days after a determination is made by the President to evaluate and initiate protection under any authority for a former or retired Government official or employee, or for an individual who, during the duration of the directed protection, will become a former or retired Government official or employee (referred to in this section as a "covered individual"), the Secretary of Homeland Security shall submit a notification to congressional leadership and the Committees on Appropriations of the House of Representatives and the Senate, the Committees on the Judiciary of the House of Representatives and the Senate, the Committee on Homeland Security of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Committee on Oversight and Reform of the House of Representatives (referred to in this section as the "appropriate congressional committees").

(b) Such notification may be submitted in classified form, if necessary, and in consultation with the Director of National Intelligence or the Director of the Federal Bureau of Investigation, as appropriate, and shall include the threat assessment, scope of the protection, and the anticipated cost and duration of such protection.

(c) Not later than 15 days before extending, or 30 days before terminating, protection for a covered individual, the Secretary of Homeland Security shall submit a notification regarding the extension or termination and any change to the threat assessment to the congressional leadership and the appropriate congressional committees.

(d) Not later than 45 days after the date of enactment of this Act, and quarterly thereafter, the Secretary shall submit a report to the congressional leadership and the appropriate congressional committees, which may be submitted in classified form, if necessary, detailing each covered individual, and the scope and associated cost of protection.

SEC. 531. None of the funds made available by this Act may be obligated or expended to implement the Arms Trade Treaty until the Senate approves a resolution of ratification for the Treaty.

SEC. 532. No Federal funds made available to the Department of Homeland Security may be used to enter into a procurement contract, memorandum of understanding, or cooperative agreement with, or make a grant to, or provide a loan or guarantee to, any entity identified under section 1260H of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283) or any subsidiary of such entity.

SEC. 533. (a) Section 538 of the Department of Homeland Security Appropriations Act, 2022 (division F of Public Law 117–103) is amended by striking subsection (d) and inserting the following—

"(d) Amounts in the Fund may not be apportioned or allotted for any fiscal year until after the date on which the Act making full-year appropriations for the Department of Homeland Security for the applicable fiscal year is enacted into law, subject to subsection (e).

"(e) The Committees on Appropriations of the House of Representatives and the Senate shall be notified at least 15 days in advance of the planned use of funds."

(b) The amendments made by this section shall apply to amounts transferred under such section 538 on or after the date of enactment of this Act.

SEC. 534. Funds made available in this Act or any other Act for Operations and Support may be used for the necessary expenses of providing an employee emergency back-up care program.