

DEPARTMENT OF STATE AND OTHER INTERNATIONAL PROGRAMS

The Department of State and other international programs advance America's safety, security, and prosperity around the world. The new America First Opportunity Fund will support some of America's most enduring and critical partners, activities to keep Americans safe, and new activities to strengthen America's national security priorities.

ADMINISTRATION OF FOREIGN AFFAIRS

Federal Funds

H&L FRAUD PREVENTION AND DETECTION FEE

Program and Financing (in millions of dollars)

Identification code 019–5515–0–2–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	51	52	52
0900 Total new obligations, unexpired accounts (object class 41.0)	51	52	52
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	32	34	28
1020 Adjustment of unobligated bal brought forward, Oct 1	2	.....	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	36	34	28
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	85	80	74
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	34	28	22
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	38	35	34
3010 New obligations, unexpired accounts	51	52	52
3020 Outlays (gross)	-52	-53	-51
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050 Unpaid obligations, end of year	35	34	35
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	38	35	34
3200 Obligated balance, end of year	35	34	35
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	49	46	46
Outlays, gross:			
4100 Outlays from new mandatory authority	22	23	23
4101 Outlays from mandatory balances	30	30	28
4110 Outlays, gross (total)	52	53	51
4180 Budget authority, net (total)	49	46	46
4190 Outlays, net (total)	52	53	51

DIPLOMATIC PROGRAMS

For necessary expenses of the Department of State and the Foreign Service not otherwise provided for, \$8,569,529,000, of which \$1,285,429,350 may remain available until September 30, 2027, and of which up to \$3,737,656,000 may remain available until expended for Worldwide Security Protection: Provided, That funds made available under this heading shall be allocated in accordance with paragraphs (1) through (4), as follows:

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

Exchange Act of 1948 (62 Stat. 11; Chapter 36), \$3,698,045,000, of which up to \$723,187,000 is for Worldwide Security Protection.

(2) **OVERSEAS PROGRAMS.**—For necessary expenses for the regional bureaus of the Department of State and overseas activities as authorized by law, \$1,202,091,000.

(3) **DIPLOMATIC POLICY AND SUPPORT.**—For necessary expenses for the functional bureaus of the Department of State, including representation to certain international organizations in which the United States participates pursuant to treaties ratified pursuant to the advice and consent of the Senate or specific Acts of Congress, general administration, and arms control, nonproliferation, and disarmament activities as authorized, \$630,195,000.

(4) **SECURITY PROGRAMS.**—For necessary expenses for security activities, \$3,039,198,000, of which up to \$3,014,469,000 is for Worldwide Security Protection.

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

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 019–0113–0–1–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Human Resources	3,042	3,200	2,836
0002 Overseas Programs	1,434	1,564	1,200
0003 Overseas Programs - Public Diplomacy	488	452	310
0005 Diplomatic Policy and Support	1,031	800	750
0006 Security	29	30	37
0007 Security - Worldwide Security Protection	3,985	4,091	3,930
0008 Overseas Contingency Operations	26	3	10
0009 OHDACA/Enduring Welcome	162	10	.....
0010 Ukraine Supplemental Appropriations	259	59	20
0011 Israel Supplemental Appropriations	70	60	70
0012 Other DP Activities	3	.....	.....
0799 Total direct obligations	10,529	10,269	9,163
0801 Diplomatic Programs (Reimbursable)	1,204	1,133	1,253
0900 Total new obligations, unexpired accounts	11,733	11,402	10,416
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,390	695	483
1001 Discretionary unobligated balance brought fwd, Oct 1	1,379	.....	.....
1010 Unobligated balance transfer to other accts [019–5713]	-4	.....	.....
1010 Unobligated balance transfer to other accts [019–1160]	-327	.....	.....
1011 Unobligated balance transfer from other acct [019–0524]	198	299	.....
1012 Unobligated balance transfers between expired and unexpired accounts	158	.....	.....
1021 Recoveries of prior year unpaid obligations	188	250	333
1033 Recoveries of prior year paid obligations	5	.....	1
1070 Unobligated balance (total)	1,608	1,244	817
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	9,623	9,413	8,570
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [019–1159]	16	16	16
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,211	1,211	1,210
1701 Change in uncollected payments, Federal sources	1	1	1
1750 Spending auth from offsetting collections, disc (total)	1,212	1,212	1,211
1900 Budget authority (total)	10,851	10,641	9,797
1930 Total budgetary resources available	12,459	11,885	10,614
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-31	.....	.....
1941 Unexpired unobligated balance, end of year	695	483	198
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,282	4,025	5,442
3010 New obligations, unexpired accounts	11,733	11,402	10,416
3011 Obligations ("upward adjustments"), expired accounts	151	.....	.....
3020 Outlays (gross)	-11,648	-9,735	-9,989
3040 Recoveries of prior year unpaid obligations, unexpired	-188	-250	-333
3041 Recoveries of prior year unpaid obligations, expired	-305	.....	.....
3050 Unpaid obligations, end of year	4,025	5,442	5,536

DIPLOMATIC PROGRAMS—Continued
Program and Financing—Continued

Identification code 019–0113–0–1–153	2024 actual	2025 est.	2026 est.
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-15	-21	-22
3070 Change in uncollected pymts, Fed sources, unexpired	-1	-1	-1
3071 Change in uncollected pymts, Fed sources, expired	-5		
3090 Uncollected pymts, Fed sources, end of year	-21	-22	-23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,267	4,004	5,420
3200 Obligated balance, end of year	4,004	5,420	5,513
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10,835	10,625	9,781
Outlays, gross:			
4010 Outlays from new discretionary authority	8,231	7,282	6,613
4011 Outlays from discretionary balances	3,408	2,438	3,360
4020 Outlays, gross (total)	11,639	9,720	9,973
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,147	-1,142	-1,142
4033 Non-Federal sources	-100	-100	-100
4040 Offsets against gross budget authority and outlays (total)	-1,247	-1,242	-1,242
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	-1	-1
4052 Offsetting collections credited to expired accounts	31	31	31
4053 Recoveries of prior year paid obligations, unexpired accounts	5		1
4060 Additional offsets against budget authority only (total)	35	30	31
4070 Budget authority, net (discretionary)	9,623	9,413	8,570
4080 Outlays, net (discretionary)	10,392	8,478	8,731
Mandatory:			
4090 Budget authority, gross	16	16	16
Outlays, gross:			
4100 Outlays from new mandatory authority	3	11	11
4101 Outlays from mandatory balances	6	4	5
4110 Outlays, gross (total)	9	15	16
4180 Budget authority, net (total)	9,639	9,429	8,586
4190 Outlays, net (total)	10,401	8,493	8,747

Diplomatic Programs (DP) is financed by this appropriation, fees for services, and reimbursements from other agencies (including for administrative and other services provided by the Department of State). The 2026 request includes base funding to enable the merger of select components of the United States Agency for International Development (USAID) into the Department of State.

Funds are requested in the following categories:

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

Overseas Programs.—This category provides funding for the operational programs of all the regional bureaus of the Department of State, which are responsible for managing United States foreign policy through bilateral and multilateral relationships. Funds made available for 2026 will support United States embassies, consulates, and other diplomatic posts worldwide. Resources for this activity are used to provide for: the political and economic reporting and analysis of interests to the United States; the representation of U.S. diplomatic and national interests to countries abroad; and the bilateral and multilateral negotiation of U.S. foreign policy objectives, including the hosting of and participation in various international conferences, meetings, and other multilateral activities in the United States and abroad. This activity also encompasses medical programs for the Department of

State, the Foreign Service and other U.S. Government departments and agencies overseas. Centralized funding for travel and transportation of effects associated with the assignment, transfer, home leave and separation of the Department's personnel and dependents is also included in this activity.

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

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

Object Classification (in millions of dollars)

Identification code 019–0113–0–1–153	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,571	2,751	2,321
11.3 Other than full-time permanent	52	53	40
11.5 Other personnel compensation	83	83	53
11.8 Special personal services payments	1		1
11.9 Total personnel compensation	2,707	2,887	2,415
12.1 Civilian personnel benefits	1,510	1,480	1,400
13.0 Benefits for former personnel	3	6	3
21.0 Travel and transportation of persons	278	264	200
22.0 Transportation of things	53	28	40
23.1 Rental payments to GSA	373	417	400
23.3 Communications, utilities, and miscellaneous charges	124	138	100
24.0 Printing and reproduction	6	6	6
25.1 Advisory and assistance services	1,000	934	800
25.3 Purchases of goods and services from Government accounts (ICASS)	3,678	3,537	3,256
26.0 Supplies and materials	311	190	200
31.0 Equipment	308	316	300
41.0 Grants, subsidies, and contributions	175	62	42
42.0 Insurance claims and indemnities	3	4	1
99.0 Direct obligations	10,529	10,269	9,163
99.0 Reimbursable obligations	1,204	1,133	1,253
99.9 Total new obligations, unexpired accounts	11,733	11,402	10,416

Employment Summary

Identification code 019–0113–0–1–153	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	20,087	20,087	19,257

CONSULAR AND BORDER SECURITY PROGRAMS

Of the amounts deposited in the Consular and Border Security Programs account in this or any prior fiscal year pursuant to section 7069(e) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (division K of Public Law 117–103), \$517,000,000 shall be available until expended for the purposes of such account: Provided, That the Secretary of State may by regulation authorize State officials or the United States Postal Service to collect and retain the execution fee for each application for a passport accepted by such officials or by that Service.

(CANCELLATION)

Of the unobligated balances available in the Consular and Border Security Programs account, \$775,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

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 019–5713–0–2–153	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	491	1,813	1,727
Receipts:			
Current law:			
1130 Expedited Passport Fees, Consular and Border Security Programs	396	347	339
1130 Passport Security Surcharge, Consular and Border Security Programs	1,559	1,757	1,720
1130 Western Hemisphere Travel Surcharge, Consular and Border Security Programs	492	551	538
1130 Machine-Readable Visa Fee, Consular and Border Security Programs	2,561	2,312	2,270
1130 Immigrant Visa Security Surcharge, Consular and Border Security Programs	54	61	56
1130 Affidavit of Support Fee, Consular and Border Security Programs	39	42	42
1130 Diversity Immigrant Lottery Fee, Consular and Border Security Programs	21	17	17
1130 Passport Application and Execution Fee, Consular and Border Security Programs	470	491	517
1199 Total current law receipts	5,592	5,578	5,499
1999 Total receipts	5,592	5,578	5,499
2000 Total: Balances and receipts	6,083	7,391	7,226
Appropriations:			
Current law:			
2101 Consular and Border Security Programs	-5,592	-5,528	-4,982
2101 Consular and Border Security Programs		-50	-517
2103 Consular and Border Security Programs		-902	-375
2133 Consular and Border Security Programs	902	375	
2135 Consular and Border Security Programs	420	441	
2199 Total current law appropriations	-4,270	-5,664	-5,874
2999 Total appropriations	-4,270	-5,664	-5,874
5099 Balance, end of year	1,813	1,727	1,352

Program and Financing (in millions of dollars)

Identification code 019–5713–0–2–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Consular and Border Security Programs (Direct)	4,865	5,308	5,407
0801 Reimbursable program activity	61	61	61
0900 Total new obligations, unexpired accounts	4,926	5,369	5,468
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,450	1,970	2,411
1011 Unobligated balance transfer from other acct [019–0113]	4		

1021 Recoveries of prior year unpaid obligations	106	145	145
1033 Recoveries of prior year paid obligations	5		
1070 Unobligated balance (total)	2,565	2,115	2,556
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	5,592	5,528	4,982
1101 Appropriation (special or trust)		50	517
1103 Appropriation (previously unavailable)(special or trust)		902	375
1131 Unobligated balance of appropriations permanently reduced			-400
1131 Unobligated balance of appropriations permanently reduced			-375
1133 Unobligated balance of appropriations temporarily reduced	-902	-375	
1135 Appropriations precluded from obligation (special or trust)	-420	-441	
1160 Appropriation, discretionary (total)	4,270	5,664	5,099
Spending authority from offsetting collections, discretionary:			
1700 Collected	60	1	
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	61	1	
1900 Budget authority (total)	4,331	5,665	5,099
1930 Total budgetary resources available	6,896	7,780	7,655
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,970	2,411	2,187
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	2	2	2
1953 Expired unobligated balance, end of year	2	2	2

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,544	1,710	955
3010 New obligations, unexpired accounts	4,926	5,369	5,468
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-4,655	-5,979	-5,866
3040 Recoveries of prior year unpaid obligations, unexpired	-106	-145	-145
3050 Unpaid obligations, end of year	1,710	955	412
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,542	1,707	952
3200 Obligated balance, end of year	1,707	952	409

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	4,331	5,665	5,099
Outlays, gross:			
4010 Outlays from new discretionary authority	3,422	4,118	3,750
4011 Outlays from discretionary balances	1,233	1,861	2,116
4020 Outlays, gross (total)	4,655	5,979	5,866
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-61	-1	
4033 Non-Federal sources	-4		
4040 Offsets against gross budget authority and outlays (total)	-65	-1	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4053 Recoveries of prior year paid obligations, unexpired accounts	5		
4060 Additional offsets against budget authority only (total)	4		
4070 Budget authority, net (discretionary)	4,270	5,664	5,099
4080 Outlays, net (discretionary)	4,590	5,978	5,866
4180 Budget authority, net (total)	4,270	5,664	5,099
4190 Outlays, net (total)	4,590	5,978	5,866

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

CONSULAR AND BORDER SECURITY PROGRAMS—Continued

Fees, Affidavit of Support fees, Expedited Passport Fees (EPF), and use of J Waiver Fees from a Diplomatic Programs account.

The Passport Application and Execution Fees (PAEF) are the only retained fees that are specifically designated by Congress to offset the costs for providing U.S. citizen services overseas. Section 7069(e) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (Div. K, P.L. 117–103) provided the Department with new authority to retain PAEF and to deposit them in the CBSP account. However, that provision only provided authority to spend fees deposited in 2022. The majority of fees deposited in the CBSP account after 2022 remain unavailable for expenditure. Expenditure authority for PAEF and other fees also reduces the reliance on Machine-Readable Visa (MRV) fees to fund U.S. citizen services and costs while providing critical resilience to fluctuations in demand and temporary revenue authorities. In 2026, the Budget requests \$517 million to support critical U.S. citizen services and passport activities using PAEF revenues, offset by PAEF collections. The budget also includes a proposed cancellation of other excess CBSP prior-year balances. The proposal will enable PAEF balances and new receipts to be applied to meeting the cost of critical U.S. citizen services and passport activities for which the fee is being charged to the public.

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

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

Object Classification (in millions of dollars)

Identification code 019–5713–0–2–153	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	760	770	762
11.9 Total personnel compensation	760	770	762
12.1 Civilian personnel benefits	293	294	295
21.0 Travel and transportation of persons	38	38	38
22.0 Transportation of things	5		
23.3 Communications, utilities, and miscellaneous charges	560	562	570
24.0 Printing and reproduction	506	508	510
25.2 Other services from non-Federal sources	2,552	2,985	3,079
26.0 Supplies and materials	21	22	22
31.0 Equipment	122	122	125
41.0 Grants, subsidies, and contributions	2	2	
42.0 Insurance claims and indemnities	6	5	6
99.0 Direct obligations	4,865	5,308	5,407
99.0 Reimbursable obligations	61	61	61
99.9 Total new obligations, unexpired accounts	4,926	5,369	5,468

Employment Summary

Identification code 019–5713–0–2–153	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	5,292	5,609	5,609

INTERNATIONAL INFORMATION PROGRAMS

Program and Financing (in millions of dollars)

Identification code 019–0201–0–1–154	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This is a historical account for the U.S. Information Agency, which was disbanded in 1999. Since 2000, the appropriation for overseas information and cultural programs previously provided to the U.S. Information Agency and designed to inform and influence foreign audiences has been administered by the Department of State and funded from Diplomatic Programs and other accounts within the Department of State. Former U.S. Information Agency activities associated with international broadcasting functions were previously funded from the U.S. Agency for Global Media account, which the Budget proposes for elimination in FY 2026.

CAPITAL INVESTMENT FUND

For necessary expenses of the Capital Investment Fund, as authorized, \$399,700,000, 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 019–0120–0–1–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Capital Investment Fund	407	390	403
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14	15	14
1001 Discretionary unobligated balance brought fwd, Oct 1	14		
1011 Unobligated balance transfer from other acct [047–0616]	17		
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	33	15	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	389	389	400
1930 Total budgetary resources available	422	404	414
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15	14	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	239	217	218
3010 New obligations, unexpired accounts	407	390	403
3020 Outlays (gross)	-427	-389	-395
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	217	218	226
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	239	217	218
3200 Obligated balance, end of year	217	218	226
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	389	389	400
Outlays, gross:			
4010 Outlays from new discretionary authority	211	214	220
4011 Outlays from discretionary balances	216	175	175
4020 Outlays, gross (total)	427	389	395
4180 Budget authority, net (total)	389	389	400
4190 Outlays, net (total)	427	389	395

The Capital Investment Fund (CIF) provides for the capital investment of information technology (IT) programs for the Department of State. It is designed to ensure the efficient management, coordination, operation, and

utilization of such resources across the enterprise. The fund is used to make investments that improve the Department's cybersecurity posture and system modernization efforts in a continually evolving technological environment. The request will also be used to enable the merger of select United States Agency for International Development (USAID) information technology assets into the Department of State.

Object Classification (in millions of dollars)

Identification code 019-0120-0-1-153	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	344	330	341
31.0 Equipment	63	60	62
99.9 Total new obligations, unexpired accounts	407	390	403

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General, \$134,400,000, of which \$20,160,000 may remain available until September 30, 2027, and of which up to \$6,000,000 may remain available until September 30, 2026 for the Special Inspector General for Afghanistan Reconstruction (SIGAR): Provided, That funds appropriated under this heading are made available notwithstanding section 209(a)(1) of the Foreign Service Act of 1980 (22 U.S.C. 3929(a)(1)), as it relates to post inspections.

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 019-0529-0-1-153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Office of the Inspector General (Direct)	102	103	128
0006 Office of the Inspector General (SIGAR)	28	27	6
0799 Total direct obligations	130	130	134
0900 Total new obligations, unexpired accounts	130	130	134

Budgetary resources:
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1	11	20	23
1001 Discretionary unobligated balance brought fwd, Oct 1	10		
1012 Unobligated balance transfers between expired and unexpired accounts	3		
1070 Unobligated balance (total)	14	20	23
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Office of the Inspector General (base)	132	132	134
1100 Appropriation- Ukraine Supplemental	12		
1160 Appropriation, discretionary (total)	144	132	134
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [019-1159]	1	1	1
1900 Budget authority (total)	145	133	135
1930 Total budgetary resources available	159	153	158
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-9		
1941 Unexpired unobligated balance, end of year	20	23	24

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	59	49	46
3010 New obligations, unexpired accounts	130	130	134
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-139	-133	-157
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	49	46	23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	59	49	46
3200 Obligated balance, end of year	49	46	23

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	144	132	134
Outlays, gross:			
4010 Outlays from new discretionary authority	79	101	101
4011 Outlays from discretionary balances	60	31	55

4020 Outlays, gross (total)	139	132	156
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4180 Budget authority, net (total)	145	133	135
4190 Outlays, net (total)	139	133	157

This appropriation provides for the implementation of audits, investigations, evaluations, and inspections of the Department's programs and operations as mandated by the Inspector General Act of 1978, as amended, and the Foreign Service Act of 1980, as amended. The objectives of the Office of the Inspector General (OIG) are to: improve the economy, efficiency, and effectiveness of the Department's operations; detect and prevent fraud, waste, abuse, and mismanagement; and evaluate independently the formulation, applicability, and implementation of security standards at all U.S. diplomatic and consular posts. The OIG also assesses the implementation of U.S. foreign policy, primarily through its inspection of all overseas posts and domestic offices on a cyclical basis. The State Department's Inspector General also serves as Inspector General of the U.S. Agency for Global Media and has partial oversight of Department of State-managed foreign assistance resources, as well as the U.S. Section of the International Boundary and Water Commission (USIBWC), as mandated by law. In addition, this appropriation funds the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR). SIGAR provides independent oversight of programs and operations funded for the reconstruction of Afghanistan. SIGAR performs this oversight through audits, field inspections and investigations of potential waste, fraud and abuse in coordination with, and receiving the cooperation of, the Inspectors General of the Department of State, Department of Defense and the United States Agency for International Development. The appropriation will also be used to enable the merger of United States Agency for International Development (USAID) OIG activities into the Department of State. This also includes USAID OIG's former responsibilities for Millenium Challenge Corporation (MCC) oversight.

Object Classification (in millions of dollars)

Identification code 019-0529-0-1-153	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	43	49	49
11.5 Other personnel compensation	6		
11.9 Total personnel compensation	49	49	49
12.1 Civilian personnel benefits	16	19	20
21.0 Travel and transportation of persons	2	3	3
23.3 Communications, utilities, and miscellaneous charges	1	1	1
24.0 Printing and reproduction	2		
25.2 Other services from non-Federal sources	27	34	34
26.0 Supplies and materials	2	1	2
31.0 Equipment	4	1	1
41.0 Grants, subsidies, and contributions	27	22	24
99.0 Direct obligations	130	130	134
99.9 Total new obligations, unexpired accounts	130	130	134

Employment Summary

Identification code 019-0529-0-1-153	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	340	340	360

EDUCATIONAL AND CULTURAL EXCHANGE PROGRAMS

For necessary expenses of educational and cultural exchange programs, as authorized, \$50,000,000, to remain available until expended: Provided, That fees or other payments received from, or in connection with, English teaching, educational advising and counseling programs, and exchange visitor programs as authorized may be credited to this account, to remain available until expended: Provided further, That funds made available under this heading may be used to carry out the activities

EDUCATIONAL AND CULTURAL EXCHANGE PROGRAMS—Continued

of the Cultural Antiquities Task Force, of which not to exceed \$1,200,000 may be used to make grants for such purposes.

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

Program and Financing (in millions of dollars)

Identification code 019–0209–0–1–154	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Educational and Cultural Exchange Programs (Direct)	817	719	149
0100 Subtotal, Direct Obligations	817	719	149
0880 Educational and Cultural Exchange Programs (Reimbursable)	8	8	
0900 Total new obligations, unexpired accounts	825	727	149
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	117	119	149
1001 Discretionary unobligated balance brought fwd, Oct 1	117		
1011 Unobligated balance transfer from other acct [072–1037]	10		
1021 Recoveries of prior year unpaid obligations	58	8	
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	186	127	149
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	741	741	50
Spending authority from offsetting collections, discretionary:			
1700 Collected	17	8	
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	18	8	
1900 Budget authority (total)	759	749	50
1930 Total budgetary resources available	945	876	199
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	119	149	50
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	997	932	746
3010 New obligations, unexpired accounts	825	727	149
3020 Outlays (gross)	-830	-905	-890
3040 Recoveries of prior year unpaid obligations, unexpired	-58	-8	
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	932	746	5
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	997	931	745
3200 Obligated balance, end of year	931	745	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	759	749	50
Outlays, gross:			
4010 Outlays from new discretionary authority	332	378	45
4011 Outlays from discretionary balances	498	527	845
4020 Outlays, gross (total)	830	905	890
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-9	-4	
4033 Non-Federal sources	-9	-4	
4040 Offsets against gross budget authority and outlays (total)	-18	-8	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4070 Budget authority, net (discretionary)	741	741	50
4080 Outlays, net (discretionary)	812	897	890
4180 Budget authority, net (total)	741	741	50
4190 Outlays, net (total)	812	897	890

This appropriation provides funding for Educational and Cultural Exchange Programs (ECE) to preserve the core program management capacity and operational support costs necessary for the implementation of former

USAID education assistance programs. In moving the Nation towards fiscal responsibility, the traditional functions of ECE will be eliminated. The Department of State will use any existing ECE carryover for staff severance as necessary.

Object Classification (in millions of dollars)

Identification code 019–0209–0–1–154	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	64	74	26
12.1 Civilian personnel benefits	24	27	9
21.0 Travel and transportation of persons	20	15	2
23.3 Communications, utilities, and miscellaneous charges	3	2	1
25.2 Other services from non-Federal sources	67	64	10
26.0 Supplies and materials	3	1	1
31.0 Equipment	2	1	1
41.0 Grants, subsidies, and contributions	634	535	99
99.0 Direct obligations	817	719	149
99.0 Reimbursable obligations	8	8	
99.9 Total new obligations, unexpired accounts	825	727	149

Employment Summary

Identification code 019–0209–0–1–154	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	595	595	185

EMBASSY SECURITY, CONSTRUCTION, AND MAINTENANCE

For necessary expenses for carrying out the Foreign Service Buildings Act of 1926 (22 U.S.C. 292 et seq.), preserving, maintaining, repairing, and planning for real property that are owned or leased by the Department of State, and renovating, in addition to funds otherwise available, the Harry S Truman Building, \$812,836,000, to remain available until September 30, 2030, of which not to exceed \$25,000 may be used for overseas representation expenses as authorized: Provided, That none of the funds appropriated in this paragraph shall be available for acquisition of furniture, furnishings, or generators for other departments and agencies of the United States Government.

In addition, for the costs of worldwide security upgrades, acquisition, and construction as authorized, \$1,193,856,263, 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 019–0535–0–1–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Capital Security Construction	916	1,016	1,169
0002 Compound Security	215	215	240
0003 Repair and Construction	240	240	206
0004 Operations	901	901	694
0005 Supplemental Appropriations	3	3	12
0006 OHDACA/Enduring Welcome	6	6	
0007 OCO	87	48	46
0008 Ukraine Supplemental Appropriations	41		
0100 Total direct program	2,409	2,429	2,367
0799 Total direct obligations	2,409	2,429	2,367
0802 Leaseholds and Functional Programs	191	187	333
0803 Capital Security Cost Sharing	1,116	1,094	1,004
0804 Other Reimbursements	45	44	23
0899 Total reimbursable obligations	1,352	1,325	1,360
0900 Total new obligations, unexpired accounts	3,761	3,754	3,727
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,386	7,390	7,515
1010 Unobligated balance transfer to other accts [019–1160]	-117		
1021 Recoveries of prior year unpaid obligations	519	514	314
1033 Recoveries of prior year paid obligations	31	31	31
1070 Unobligated balance (total)	7,819	7,935	7,860
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,958	1,958	2,007

1131	Unobligated balance of appropriations permanently reduced	-224	-224	.....
1160	Appropriation, discretionary (total)	1,734	1,734	2,007
1700	Spending authority from offsetting collections, discretionary: Offsetting collections (cash) - Capital Security Cost Sharing	1,600	1,317	1,085
1700	Offsetting collections (cash) - Other Collections .....	.....	230	230
1700	Offsetting collections (cash) - Asset management .....	.....	53	53
1750	Spending auth from offsetting collections, disc (total)	1,600	1,600	1,368
1900	Budget authority (total)	3,334	3,334	3,375
1930	Total budgetary resources available	11,153	11,269	11,235
1940	Memorandum (non-add) entries: Unobligated balance expiring	-2	.....	.....
1941	Unexpired unobligated balance, end of year	7,390	7,515	7,508
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	8,591	8,388	8,405
3010	New obligations, unexpired accounts	3,761	3,754	3,727
3020	Outlays (gross)	-3,442	-3,223	-3,317
3040	Recoveries of prior year unpaid obligations, unexpired	-519	-514	-314
3041	Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050	Unpaid obligations, end of year	8,388	8,405	8,501
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	8,590	8,387	8,404
3200	Obligated balance, end of year	8,387	8,404	8,500
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	3,334	3,334	3,375
Outlays, gross:				
4010	Outlays from new discretionary authority	1,258	906	939
4011	Outlays from discretionary balances	2,184	2,317	2,378
4020	Outlays, gross (total)	3,442	3,223	3,317
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-1,561	-1,561	-1,329
4033	Non-Federal sources	-70	-70	-70
4040	Offsets against gross budget authority and outlays (total)	-1,631	-1,631	-1,399
Additional offsets against gross budget authority only:				
4053	Recoveries of prior year paid obligations, unexpired accounts	31	31	31
4060	Additional offsets against budget authority only (total)	31	31	31
4070	Budget authority, net (discretionary)	1,734	1,734	2,007
4080	Outlays, net (discretionary)	1,811	1,592	1,918
4180	Budget authority, net (total)	1,734	1,734	2,007
4190	Outlays, net (total)	1,811	1,592	1,918

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

The Department manages the Capital Security Cost Sharing (CSCS) Program, which has two main goals: accelerating the construction of new safe, secure and functional embassy and consulate compounds, and providing an incentive for all United States Government agencies to right-size their presence overseas through the use of cost-sharing. The \$2.2 billion program includes funding consistent with the Benghazi Accountability

Review Board's recommended funding level for the construction of new secure facilities overseas. The 2026 request continues the Maintenance Cost Sharing (MCS) Program to provide critically needed renovation, construction, and repair of overseas facilities, to provide adequate working conditions for multi-agency staffs, and protect the U.S. taxpayer investment. Both programs are funded within a combined CSCS-MCS program in FY 2026. Funding sources include ESCM appropriations, interagency contributions, and consular fee revenues.

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

This appropriation also provides for capital expenditures necessary to preserve, maintain, repair, and plan for buildings owned or leased by the Department of State overseas. In addition, the Department centralized the management of non-residential utility funding into ESCM, as reflected in the 2026 Budget. Consolidating the management and oversight of non-residential utilities spending aligns design, investment, and maintenance incentives. With the merger of USAID into the Department of State, funding will be used to consolidate USAID facilities costs previously managed by the USAID Capital Investment Fund.

Object Classification (in millions of dollars)

Identification code 019-0535-0-1-153	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	142	143	144
11.3 Other than full-time permanent	39	40	41
11.5 Other personnel compensation	4	6	6
11.9 Total personnel compensation	185	189	191
12.1 Civilian personnel benefits	80	83	84
13.0 Benefits for former personnel .....	.....	1	.....
21.0 Travel and transportation of persons	22	20	20
22.0 Transportation of objects	17	16	17
23.2 Rental payments to other entities	22	40	41
23.3 Communications, utilities, and miscellaneous charges	223	325	362
25.2 Other services from non-Federal sources	837	626	530
25.4 Operation and maintenance of facilities	35	35	35
26.0 Supplies and materials	80	91	90
31.0 Equipment	32	40	50
32.0 Land and structures	855	918	907
41.0 Grants, subsidies, and contributions	21	37	40
44.0 Refunds .....	.....	8	.....
99.0 Direct obligations	2,409	2,429	2,367
99.0 Reimbursable obligations	1,352	1,325	1,360
99.9 Total new obligations, unexpired accounts	3,761	3,754	3,727

Employment Summary

Identification code 019-0535-0-1-153	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,033	1,033	1,033

REPRESENTATION EXPENSES

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

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 019-0545-0-1-153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Representation Expenses	8	8	8

REPRESENTATION EXPENSES—Continued
Program and Financing—Continued

Identification code 019–0545–0–1–153	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts (object class 26.0)	8	8	8
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	7
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	1	1
1900 Budget authority (total)	8	8	8
1930 Total budgetary resources available	8	8	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	1
3010 New obligations, unexpired accounts	8	8	8
3020 Outlays (gross)	-8	-10	-8
3050 Unpaid obligations, end of year	3	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	1
3200 Obligated balance, end of year	3	1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8	8	8
Outlays, gross:			
4010 Outlays from new discretionary authority	6	7	7
4011 Outlays from discretionary balances	2	3	1
4020 Outlays, gross (total)	8	10	8
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources:	-1	-1	-1
4180 Budget authority, net (total)	7	7	7
4190 Outlays, net (total)	7	9	7

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

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

PROTECTION OF FOREIGN MISSIONS AND OFFICIALS

For necessary expenses, not otherwise provided, to enable the Secretary of State to provide for extraordinary protective services, as authorized, \$30,890,000, to remain available until September 30, 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 019–0520–0–1–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Missions and officials to United Nations	28	28	28
0002 Missions and officials in United States	3	3	3
0900 Total new obligations, unexpired accounts (object class 25.2)	31	31	31
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	31	31	31
1930 Total budgetary resources available	31	31	31
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	38	22	25

3010 New obligations, unexpired accounts	31	31	31
3020 Outlays (gross)	-47	-28	-31
3050 Unpaid obligations, end of year	22	25	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	38	22	25
3200 Obligated balance, end of year	22	25	25
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	31	31	31
Outlays, gross:			
4010 Outlays from new discretionary authority	9	9	9
4011 Outlays from discretionary balances	38	19	22
4020 Outlays, gross (total)	47	28	31
4180 Budget authority, net (total)	31	31	31
4190 Outlays, net (total)	47	28	31

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

EMERGENCIES IN THE DIPLOMATIC AND CONSULAR SERVICE

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

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 019–0522–0–1–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Emergencies in the Diplomatic and Consular Service	86	98	95
0700 Direct program activities, subtotal	86	98	95
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	293	255	231
1010 Unobligated balance transfer to other accts [019–1160]	-20		
1021 Recoveries of prior year unpaid obligations	9	66	2
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	283	321	233
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	59	9	9
1120 Appropriations transferred to other acct [019–0601]	-1	-1	
1160 Appropriation, discretionary (total)	58	8	9
1900 Budget authority (total)	58	8	9
1930 Total budgetary resources available	341	329	242
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	255	231	147
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	59	53	1
3010 New obligations, unexpired accounts	86	98	95
3020 Outlays (gross)	-83	-84	-91
3040 Recoveries of prior year unpaid obligations, unexpired	-9	-66	-2
3050 Unpaid obligations, end of year	53	1	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	59	53	1

3200	Obligated balance, end of year	53	1	3
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	58	8	9
Outlays, gross:				
4010	Outlays from new discretionary authority		6	6
4011	Outlays from discretionary balances	83	78	85
4020	Outlays, gross (total)	83	84	91
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		
4070	Budget authority, net (discretionary)	58	8	9
4080	Outlays, net (discretionary)	82	84	91
4180	Budget authority, net (total)	58	8	9
4190	Outlays, net (total)	82	84	91

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

Object Classification (in millions of dollars)

Identification code 019-0522-0-1-153		2024 actual	2025 est.	2026 est.
Direct obligations:				
21.0	Travel and transportation of persons	86	71	70
91.0	Unvouchered	27	25
99.9	Total new obligations, unexpired accounts	86	98	95

BUYING POWER MAINTENANCE**Program and Financing** (in millions of dollars)

Identification code 019-0524-0-1-153		2024 actual	2025 est.	2026 est.
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	99	99	1
1010	Unobligated balance transfer to other accts [019-0113]	-198	-299	.....
1012	Unobligated balance transfers between expired and unexpired accounts	198	201	.....
1070	Unobligated balance (total)	99	1	1
1930	Total budgetary resources available	99	1	1
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	99	1	1
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	.....	.....

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

PAYMENT TO THE AMERICAN INSTITUTE IN TAIWAN

For necessary expenses to carry out the Taiwan Relations Act (Public Law 96-8), \$35,964,000.

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 019-0523-0-1-153		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Payment to the American Institute in Taiwan (Direct)	38	36	36
0100	Direct program activities, subtotal	38	36	36
0801	Reimbursable program activity	5	5	5
0809	Reimbursable program activities, subtotal	5	5	5
0900	Total new obligations, unexpired accounts	43	41	41
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	36	36	36
Spending authority from offsetting collections, discretionary:				
1700	Collected	7	5	5
1900	Budget authority (total)	43	41	41
1930	Total budgetary resources available	43	41	41
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	32	27	15
3010	New obligations, unexpired accounts	43	41	41
3020	Outlays (gross)	-44	-51	-41
3041	Recoveries of prior year unpaid obligations, expired	-4	-2	-2
3050	Unpaid obligations, end of year	27	15	13
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	32	27	15
3200	Obligated balance, end of year	27	15	13

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	43	41	41
Outlays, gross:				
4010	Outlays from new discretionary authority	30	29	29
4011	Outlays from discretionary balances	14	22	12
4020	Outlays, gross (total)	44	51	41
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-7	-5	-5
4040	Offsets against gross budget authority and outlays (total)	-7	-5	-5
4180	Budget authority, net (total)	36	36	36
4190	Outlays, net (total)	37	46	36

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

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

Object Classification (in millions of dollars)

Identification code 019-0523-0-1-153		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.8	Personnel compensation: Special personal services payments	21	21	21
12.1	Civilian personnel benefits	7	7	7
23.2	Rental payments to others	11	8	8
99.0	Direct obligations	39	36	36
99.0	Reimbursable obligations	4	5	5
99.9	Total new obligations, unexpired accounts	43	41	41

PAYMENT TO THE FOREIGN SERVICE RETIREMENT AND DISABILITY FUND

For payment to the Foreign Service Retirement and Disability Fund, as authorized, \$60,000,000.

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 019–0540–0–1–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payment to Foreign Service Retirement and Disability Fund	609	515	520
0900 Total new obligations, unexpired accounts (object class 42.0)	609	515	520
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	609	515	520
1930 Total budgetary resources available	609	515	520
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	609	515	520
3020 Outlays (gross)	-609	-515	-520
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	609	515	520
Outlays, gross:			
4100 Outlays from new mandatory authority	609	515	520
4180 Budget authority, net (total)	609	515	520
4190 Outlays, net (total)	609	515	520

The current appropriation finances any unfunded liability created by new or liberalized benefits, new groups of beneficiaries, and salary increases. The 2026 permanent appropriation provides a supplemental payment to the fund for disbursements attributable to the Foreign Service Pension System; and unfunded interest along with liability from military service for the Foreign Service Retirement and Disability System. In addition, the appropriation also finances the annual balance of the Foreign Service normal cost not met by employee and employer contributions. The amount of the appropriation is determined by the annual evaluation of the Fund balance derived from current statistical actuarial data, which includes inflationary cost-of-living adjustments.

FOREIGN SERVICE NATIONAL DEFINED CONTRIBUTIONS RETIREMENT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–5497–0–2–602	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Employing Agency Contributions, Foreign Service National Defined Contributions Retirement Fund	47	47	47
1140 Interest on Investments, Foreign Service National Defined Contributions Retirement Fund	6	6	6
1140 Employee Contributions, Foreign Service National Defined Contributions Retirement Fund, State	9	9	9
1199 Total current law receipts	62	62	62
1999 Total receipts	62	62	62
2000 Total: Balances and receipts	62	62	62
Appropriations:			
Current law:			
2101 Foreign Service National Defined Contributions Retirement Fund	-62	-62	-62
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 019–5497–0–2–602	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Retiree payments	19	22	22
0900 Total new obligations, unexpired accounts (object class 42.0)	19	22	22
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	350	393	433
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	62	62	62
1930 Total budgetary resources available	412	455	495
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	393	433	473
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	5
3010 New obligations, unexpired accounts	19	22	22
3020 Outlays (gross)	-19	-18	-20
3050 Unpaid obligations, end of year	1	5	7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	5
3200 Obligated balance, end of year	1	5	7
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	62	62	62
Outlays, gross:			
4100 Outlays from new mandatory authority	17	6	6
4101 Outlays from mandatory balances	2	12	14
4110 Outlays, gross (total)	19	18	20
4180 Budget authority, net (total)	62	62	62
4190 Outlays, net (total)	19	18	20
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	366	412	461
5001 Total investments, EOY: Federal securities: Par value	412	461	512

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

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 019–4519–0–4–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Working Capital Fund Programs	1,117	1,307	1,372
0802 HR/Post Assignment Travel	379	416	417
0803 Medical Programs	44	44	60
0804 IT Desktop	100	120	117
0805 Aviation Programs	195	230	215
0806 Office of Foreign Missions	28	27	35
0807 Special Issuance Passports	36	46	39
0812 International cooperative administrative support services (ICASS)	3,985	3,890	4,131
0900 Total new obligations, unexpired accounts	5,884	6,080	6,386
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	996	1,037	1,379
1021 Recoveries of prior year unpaid obligations	426	450	450

1033	Recoveries of prior year paid obligations	49	49	49
1070	Unobligated balance (total)	1,471	1,536	1,878
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected	5,439	5,912	5,900
1701	Change in uncollected payments, Federal sources	11	11	11
1750	Spending auth from offsetting collections, disc (total)	5,450	5,923	5,911
1930	Total budgetary resources available	6,921	7,459	7,789
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	1,037	1,379	1,403
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2,098	2,170	2,223
3010	New obligations, unexpired accounts	5,884	6,080	6,386
3020	Outlays (gross)	-5,386	-5,577	-5,857
3040	Recoveries of prior year unpaid obligations, unexpired	-426	-450	-450
3050	Unpaid obligations, end of year	2,170	2,223	2,302
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-103	-114	-125
3070	Change in uncollected pymts, Fed sources, unexpired	-11	-11	-11
3090	Uncollected pymts, Fed sources, end of year	-114	-125	-136
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,995	2,056	2,098
3200	Obligated balance, end of year	2,056	2,098	2,166

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	5,450	5,923	5,911
Outlays, gross:				
4010	Outlays from new discretionary authority	3,955	4,146	4,138
4011	Outlays from discretionary balances	1,431	1,431	1,719
4020	Outlays, gross (total)	5,386	5,577	5,857
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-5,409	-5,882	-5,870
4033	Non-Federal sources	-79	-79	-79
4040	Offsets against gross budget authority and outlays (total)	-5,488	-5,961	-5,949
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-11	-11	-11
4053	Recoveries of prior year paid obligations, unexpired accounts	49	49	49
4060	Additional offsets against budget authority only (total)	38	38	38
4080	Outlays, net (discretionary)	-102	-384	-92
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-102	-384	-92

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

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

Object Classification (in millions of dollars)

Identification code 019-4519-0-4-153		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	379	404	404

11.3	Other than full-time permanent	45	55	55
11.5	Other personnel compensation	7	20	20
11.6	Military personnel—basic allowance for housing	65	61	61
11.8	Special personal services payments	13	13	13
11.9	Total personnel compensation	509	553	553
12.1	Civilian personnel benefits	551	567	597
13.0	Benefits for former personnel	9	12	13
21.0	Travel and transportation of persons	999	986	1,038
22.0	Transportation of things	489	640	600
23.1	Rental payments to GSA	13	14	15
23.2	Rental payments to others	68	70	70
23.3	Communications, utilities, and miscellaneous charges	407	421	415
24.0	Printing and reproduction	13	2	3
25.2	Other services from non-Federal sources	1,989	2,000	2,167
26.0	Supplies and materials	287	289	303
31.0	Equipment	244	249	250
41.0	Grants, subsidies, and contributions	79	77	80
44.0	Refunds	227	200	282
99.9	Total new obligations, unexpired accounts	5,884	6,080	6,386

Employment Summary

Identification code 019-4519-0-4-153		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment	2,686	2,780	2,780

REPATRIATION LOANS PROGRAM ACCOUNT

For the cost of direct loans, \$2,550,000, as authorized: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That such funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$5,520,137.

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 019-0601-0-1-153		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
Credit program obligations:				
0701	Direct loan subsidy	3	3	3
0900	Total new obligations, unexpired accounts (object class 41.0)	3	3	3

Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	2	2	3
1121	Appropriations transferred from other acct [019-0522]	1	1	.....
1160	Appropriation, discretionary (total)	3	3	3
1930	Total budgetary resources available	3	3	3

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

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	3	3	3
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	3	3
4180	Budget authority, net (total)	3	3	3
4190	Outlays, net (total)	3	3	3

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

Identification code 019-0601-0-1-153		2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:				
115001	Repatriation Loans	3	4	6
Direct loan subsidy (in percent):				
132001	Repatriation Loans	54.19	48.08	64.31
132999	Weighted average subsidy rate	54.19	48.08	64.31
Direct loan subsidy budget authority:				
133001	Repatriation Loans	2	2	4

REPATRIATION LOANS PROGRAM ACCOUNT—Continued

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

Identification code 019–0601–0–1–153	2024 actual	2025 est.	2026 est.
Direct loan subsidy outlays:			
134001 Repatriation Loans	3	3	3
Direct loan reestimates:			
135001 Repatriation Loans	-3	-5	.....

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

REPATRIATION LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 019–4107–0–3–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	4	4	4
0715 Other	2	.....	.....
0742 Downward reestimates paid to receipt accounts	2	5	.....
0900 Total new obligations, unexpired accounts	8	9	4

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	1	.....
1023 Unobligated balances applied to repay debt	-3	.....	.....
1070 Unobligated balance (total)	2	1	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	2	3	2
Spending authority from offsetting collections, mandatory:			
1800 Collected	5	5	4
1900 Budget authority (total)	7	8	6
1930 Total budgetary resources available	9	9	6
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	2	3	5
3010 New obligations, unexpired accounts	8	9	4
3020 Outlays (gross)	-7	-7	-7
3050 Unpaid obligations, end of year	3	5	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	3	5
3200 Obligated balance, end of year	3	5	2

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	7	8	6
Financing disbursements:			
4110 Outlays, gross (total)	7	7	7
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-3	-3	-2
4123 Non-Federal sources	-2	-2	-2
4130 Offsets against gross budget authority and outlays (total)	-5	-5	-4
4160 Budget authority, net (mandatory)	2	3	2
4170 Outlays, net (mandatory)	2	2	3
4180 Budget authority, net (total)	2	3	2
4190 Outlays, net (total)	2	2	3

Status of Direct Loans (in millions of dollars)

Identification code 019–4107–0–3–153	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	4	4	4
1150 Total direct loan obligations	4	4	4

Cumulative balance of direct loans outstanding:

1210 Outstanding, start of year	7	9	10
1231 Disbursements: Direct loan disbursements	3	2	2
1251 Repayments: Repayments and prepayments	-1	-1	-1
1290 Outstanding, end of year	9	10	11

Balance Sheet (in millions of dollars)

Identification code 019–4107–0–3–153	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	5	5
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	8	9
1405 Allowance for subsidy cost (-)	-4	-4
1499 Net present value of assets related to direct loans	4	5
1999 Total assets	9	10
LIABILITIES:		
Federal liabilities:		
2103 Debt	5	5
2104 Resources payable to Treasury .....	.....	1
2105 Other	4	4
2201 Non-Federal liabilities: Accounts payable .....	.....	.....
2999 Total liabilities	9	10
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	9	10

Trust Funds

FOREIGN SERVICE RETIREMENT AND DISABILITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–8186–0–7–602	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	21,055	21,581	22,013
0198 Reconciliation adjustment .....	.....	.....	.....
0199 Balance, start of year	21,055	21,581	22,013
Receipts:			
Current law:			
1110 Deductions from Employees Salaries, Foreign Service Retirement and Disability Fund	56	50	51
1140 Interest on Investments, Foreign Service Retirement and Disability Fund	602	608	610
1140 Employing Agency Contributions, Foreign Service Retirement and Disability Fund	445	450	456
1140 Receipts from Civil Service Retirement and Disability Fund, Foreign Service Retirement and Disability Fund	3	1	1
1140 Federal Contributions, Foreign Service Retirement and Disability Fund	609	515	520
1199 Total current law receipts	1,715	1,624	1,638
1999 Total receipts	1,715	1,624	1,638
2000 Total: Balances and receipts	22,770	23,205	23,651
Appropriations:			
Current law:			
2101 Foreign Service Retirement and Disability Fund	-1,715	-1,192	-1,217
2135 Foreign Service Retirement and Disability Fund	526	.....	.....
2199 Total current law appropriations	-1,189	-1,192	-1,217
2999 Total appropriations	-1,189	-1,192	-1,217
5099 Balance, end of year	21,581	22,013	22,434

Program and Financing (in millions of dollars)

Identification code 019–8186–0–7–602	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payments to beneficiaries	1,198	1,192	1,217
0900 Total new obligations, unexpired accounts (object class 42.0)	1,198	1,192	1,217
Budgetary resources:			
Unobligated balance:			
1033 Recoveries of prior year paid obligations	9	.....	.....

Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	1,715	1,192	1,217
1235	Appropriations precluded from obligation (special or trust)	-526		
1260	Appropriations, mandatory (total)	1,189	1,192	1,217
1930	Total budgetary resources available	1,198	1,192	1,217
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	1,198	1,192	1,217
3020	Outlays (gross)	-1,198	-1,192	-1,217
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	1,189	1,192	1,217
Outlays, gross:				
4100	Outlays from new mandatory authority	1,189	1,192	1,217
4101	Outlays from mandatory balances	9		
4110	Outlays, gross (total)	1,198	1,192	1,217
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-9		
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts	9		
4160	Budget authority, net (mandatory)	1,189	1,192	1,217
4170	Outlays, net (mandatory)	1,189	1,192	1,217
4180	Budget authority, net (total)	1,189	1,192	1,217
4190	Outlays, net (total)	1,189	1,192	1,217
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	21,055	21,581	22,081
5001	Total investments, EOY: Federal securities: Par value	21,581	22,081	22,581

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

Status of Funds (in millions of dollars)

Identification code 019–8186–0–7–602				
	2024 actual	2025 est.	2026 est.	
Unexpended balance, start of year:				
0100	Balance, start of year	21,055	21,581	22,013
0999	Total balance, start of year	21,055	21,581	22,013
Cash income during the year:				
Current law:				
Receipts:				
1110	Deductions from Employees Salaries, Foreign Service Retirement and Disability Fund	56	50	51
1130	Foreign Service Retirement and Disability Fund	9		
1150	Interest on Investments, Foreign Service Retirement and Disability Fund	602	608	610
1160	Employing Agency Contributions, Foreign Service Retirement and Disability Fund	445	450	456
1160	Receipts from Civil Service Retirement and Disability Fund, Foreign Service Retirement and Disability Fund	3	1	1
1160	Federal Contributions, Foreign Service Retirement and Disability Fund	609	515	520
1199	Income under present law	1,724	1,624	1,638
1999	Total cash income	1,724	1,624	1,638
Cash outgo during year:				
Current law:				
2100	Foreign Service Retirement and Disability Fund	-1,198	-1,192	-1,217
2199	Outgo under current law	-1,198	-1,192	-1,217
2999	Total cash outgo (-)	-1,198	-1,192	-1,217

Surplus or deficit:				
3110	Excluding interest	-76	-176	-189
3120	Interest	602	608	610
3199	Subtotal, surplus or deficit	526	432	421
3999	Total change in fund balance	526	432	421
Unexpended balance, end of year:				
4100	Uninvested balance (net), end of year		-68	-147
4200	Foreign Service Retirement and Disability Fund	21,581	22,081	22,581
4999	Total balance, end of year	21,581	22,013	22,434

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 019–8340–0–7–602				
	2024 actual	2025 est.	2026 est.	
0100	Balance, start of year			
Receipts:				
Current law:				
1140	Foreign Service National Separation Liability Trust Fund	31	36	37
2000	Total: Balances and receipts	31	36	37
Appropriations:				
Current law:				
2101	Foreign Service National Separation Liability Trust Fund	-31	-36	-37
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 019–8340–0–7–602				
	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0001	Payments to Beneficiaries - Locally Engaged Staff	37	42	42
0900	Total new obligations, unexpired accounts (object class 42.0)	37	42	42
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	353	348	342
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	354	348	342
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	31	36	37
1930	Total budgetary resources available	385	384	379
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	348	342	337

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	7	8	9
3010	New obligations, unexpired accounts	37	42	42
3020	Outlays (gross)	-35	-41	-42
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	8	9	9
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	7	8	9
3200	Obligated balance, end of year	8	9	9

Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross	31	36	37
Outlays, gross:				
4100	Outlays from new mandatory authority	3	36	37
4101	Outlays from mandatory balances	32	5	5
4110	Outlays, gross (total)	35	41	42
4180	Budget authority, net (total)	31	36	37
4190	Outlays, net (total)	35	41	42

This fund is maintained to pay accrued separation liability payments for eligible Foreign Service National (FSN), FSN Personal Service Contractors (PSC), and FSN Personal Service Agreements (PSA) employees of the Department of State in those countries in which such pay is legally authorized. The fund, as authorized by section 151 of Public Law 102–138 (22 U.S.C. 4012a), is maintained by annual government contributions from

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND—Continued

the Department's Diplomatic Programs (DP) account (including Worldwide Security Protection resources), Consular Affairs (CA) Consular and Border Security Program (CBSP) fees, the International Narcotics Control and Law Enforcement (INCLE) account, and the International Cooperative Administrative Support Services (ICASS) working capital fund that includes both State's DP and other agencies shares. Eligible local staff include former United States Agency for International Development (USAID) ICASS employees who were consolidated into the Department. The Department of State funds and manages its own FSNSLTF separate and apart from any separation pay that may be provided by other agencies to non-State Locally Employed Staff (LE Staff).

MISCELLANEOUS TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–9971–0–7–153	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	1	2	13
Receipts:			
Current law:			
1130 Contributions, Educational and Cultural Exchange, USIA		1	1
1130 Unconditional Gift Fund	30	30	30
1130 Deposits, Conditional Gift Fund	1	1	1
1140 Earnings on Investments, Unconditional Gift Fund		1	1
1140 Interest, Miscellaneous Trust Funds, USIA		1	1
1140 Interest, Miscellaneous Trust Funds, Government-wide	1		
1199 Total current law receipts	32	34	34
1999 Total receipts	32	34	34
2000 Total: Balances and receipts	33	36	47
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds	-31	-23	-23
5099 Balance, end of year	2	13	24

Program and Financing (in millions of dollars)

Identification code 019–9971–0–7–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Conditional Gift Fund	2	2	2
0002 Unconditional Gift Fund	28	18	18
0900 Total new obligations, unexpired accounts (object class 33.0)	30	20	20

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	47	50	53
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	49	50	53
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	31	23	23
1930 Total budgetary resources available	80	73	76
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	50	53	56

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	23	19
3010 New obligations, unexpired accounts	30	20	20
3020 Outlays (gross)	-26	-24	-29
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	23	19	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	23	19
3200 Obligated balance, end of year	23	19	10

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	31	23	23
Outlays, gross:			
4100 Outlays from new mandatory authority	16	9	9
4101 Outlays from mandatory balances	10	15	20

4110 Outlays, gross (total)	26	24	29
4180 Budget authority, net (total)	31	23	23
4190 Outlays, net (total)	26	24	29

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	27	27	27
5001 Total investments, EOY: Federal securities: Par value	27	27	27

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

INTERNATIONAL ORGANIZATIONS AND CONFERENCES

Federal Funds

CONTRIBUTIONS TO INTERNATIONAL ORGANIZATIONS

For necessary expenses, not otherwise provided for, to meet annual obligations of membership in international multilateral organizations, pursuant to treaties ratified pursuant to the advice and consent of the Senate, conventions, or specific Acts of Congress, \$263,803,000.

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 019–1126–0–1–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Contributions to International Organizations	1,530	1,429	280
0900 Total new obligations, unexpired accounts (object class 41.0)	1,530	1,429	280

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	24	152
1012 Unobligated balance transfers between expired and unexpired accounts	17	14	
1070 Unobligated balance (total)	25	38	152
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,543	1,543	264
1930 Total budgetary resources available	1,568	1,581	416
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-14		
1941 Unexpired unobligated balance, end of year	24	152	136

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	84	51	138
3010 New obligations, unexpired accounts	1,530	1,429	280
3020 Outlays (gross)	-1,550	-1,342	-367
3041 Recoveries of prior year unpaid obligations, expired	-13		
3050 Unpaid obligations, end of year	51	138	51
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	84	51	138
3200 Obligated balance, end of year	51	138	51

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,543	1,543	264
Outlays, gross:			
4010 Outlays from new discretionary authority	1,500	1,312	224
4011 Outlays from discretionary balances	50	30	143
4020 Outlays, gross (total)	1,550	1,342	367
4180 Budget authority, net (total)	1,543	1,543	264
4190 Outlays, net (total)	1,550	1,342	367

As a member of various international organizations, the United States contributes an assessed share to meet annual obligations to these organizations, net of certain withholdings. For FY 2026, this appropriation provides assessed funds to organizations that make America safer and more secure, including the International Atomic Energy Agency, International Civil Aviation Organization, International Maritime Organization, International

Telecommunications Union, the North Atlantic Treaty Organization and Parliamentary Assembly, and the Organization for the Prohibition of Chemical Weapons. Should the Administration seek to pay any additional assessments, such as for the United Nations, the Budget includes authority to transfer funding from the America First Opportunity Fund.

CONTRIBUTIONS FOR INTERNATIONAL PEACEKEEPING ACTIVITIES

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 019–1124–0–1–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0020 Contributions for International Peacekeeping Activities (Direct)	1,817	1,234	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	1,817	1,234	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		202	202
1012 Unobligated balance transfers between expired and unexpired accounts	652	.....	.....
1070 Unobligated balance (total)	652	202	202
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,367	1,234	.....
1930 Total budgetary resources available	2,019	1,436	202
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	202	202	202
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	617
3010 New obligations, unexpired accounts	1,817	1,234	.....
3020 Outlays (gross)	-1,816	-618	-617
3050 Unpaid obligations, end of year	1	617	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	617
3200 Obligated balance, end of year	1	617	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,367	1,234	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	1,164	617	.....
4011 Outlays from discretionary balances	652	1	617
4020 Outlays, gross (total)	1,816	618	617
4180 Budget authority, net (total)	1,367	1,234	.....
4190 Outlays, net (total)	1,816	618	617

The Contributions for International Peacekeeping (CIPA) appropriation provides funds for the United States' contributions toward the expenses associated with United Nations (UN) peacekeeping operations for which costs are distributed among UN members based on a scale of assessments. For FY 2026, no appropriation is being requested for CIPA. Should the Administration seek to pay any UN peacekeeping assessments, the Budget includes authority to transfer funding from the America First Opportunity Fund.

INTERNATIONAL COMMISSIONS

Federal Funds

INTERNATIONAL COMMISSIONS

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

INTERNATIONAL BOUNDARY AND WATER COMMISSION, UNITED STATES AND MEXICO

For necessary expenses for the United States Section of the International Boundary and Water Commission, United States and Mexico, and to comply with laws applic-

able to the United States Section, including not to exceed \$6,000 for representation expenses, as follows:

SALARIES AND EXPENSES

For salaries and expenses, not otherwise provided for, \$64,800,000, of which \$9,720,000 may 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 019–1069–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 International Boundary and Water Commission - Salaries and Expenses	65	65	65
0801 Salaries and Expenses, IBWC (Reimbursable)	14	8	8
0900 Total new obligations, unexpired accounts	79	73	73
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1012 Unobligated balance transfers between expired and unexpired accounts	1	.....	.....
1070 Unobligated balance (total)	4	3	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	65	65	65
Spending authority from offsetting collections, discretionary:			
1700 Collected	11	8	8
1701 Change in uncollected payments, Federal sources	3	.....	.....
1750 Spending auth from offsetting collections, disc (total)	14	8	8
1900 Budget authority (total)	79	73	73
1930 Total budgetary resources available	83	76	76
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	24	29	21
3010 New obligations, unexpired accounts	79	73	73
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-72	-81	-81
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	29	21	13
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	19	25	17
3200 Obligated balance, end of year	25	17	9
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	79	73	73
Outlays, gross:			
4010 Outlays from new discretionary authority	54	63	63
4011 Outlays from discretionary balances	18	18	18
4020 Outlays, gross (total)	72	81	81
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-6	-8	-8
4033 Non-Federal sources	-6	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-12	-8	-8
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4052 Offsetting collections credited to expired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	-2	.....	.....
4070 Budget authority, net (discretionary)	65	65	65
4080 Outlays, net (discretionary)	60	73	73
4180 Budget authority, net (total)	65	65	65
4190 Outlays, net (total)	60	73	73

Pursuant to treaties between the United States and Mexico and U.S. law, the U.S. Section of the International Boundary and Water Commission

SALARIES AND EXPENSES, IBWC—Continued

(IBWC) is charged with the identification and resolution of current and anticipated boundary and water problems arising along the almost 2,000 mile common border, including the southern borders of Texas, New Mexico, Arizona, and California. Administration, Engineering, and Operations activities are also funded by the Salaries and Expenses appropriation.

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

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

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

Object Classification (in millions of dollars)

Identification code 019–1069–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	22	22	22
12.1 Civilian personnel benefits	8	9	9
21.0 Travel and transportation of persons	2	2	2
23.3 Communications, utilities, and miscellaneous charges	8	7	7
25.1 Advisory and assistance services	14	18	18
25.3 Other goods and services from Federal sources	2		
25.4 Operation and maintenance of facilities	4	1	1
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	4	4	4
31.0 Equipment		1	1
99.0 Direct obligations	65	65	65
99.0 Reimbursable obligations	14	8	8
99.9 Total new obligations, unexpired accounts	79	73	73

Employment Summary

Identification code 019–1069–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	263	263	263

CONSTRUCTION

For detailed plan preparation and construction of authorized projects, \$50,300,000, to remain available until expended, as authorized: *Provided, That of the funds appropriated under this heading in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs for the United States Section, up to \$5,000,000 may be transferred to, and merged with, funds appropriated under the heading "Salaries and Expenses" to carry out the purposes of the United States Section, which shall be subject to the regular notification procedures of the Committees on Appropriations: Provided further, That such transfer authority is in addition to any other transfer authority provided in this Act.*

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

CONSTRUCTION

For an additional amount for "Construction", \$250,000,000, to remain available until expended: *Provided, That funds provided under this heading in this Act shall be subject to prior consultation with, and the regular notification procedures of, the Committees on Appropriations of the House of Representatives and the Senate: 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 019–1078–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 International Boundary and Water Commission - Construction	124	150	560
0100 Construction, IBWC (Direct)	124	150	560
0801 Construction, IBWC (Reimbursable)	7	7	7
0900 Total new obligations, unexpired accounts	131	157	567
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	78	400	578
1021 Recoveries of prior year unpaid obligations	6		
1070 Unobligated balance (total)	84	400	578
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	156	78	50
1100 Appropriation - Supplemental		250	
1160 Appropriation, discretionary (total)	156	328	50
Spending authority from offsetting collections, discretionary:			
1700 Collected	291	7	7
1900 Budget authority (total)	447	335	57
1930 Total budgetary resources available	531	735	635
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	400	578	68
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	181	264	290
3010 New obligations, unexpired accounts	131	157	567
3020 Outlays (gross)	-42	-131	-199
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3050 Unpaid obligations, end of year	264	290	658
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	181	264	290
3200 Obligated balance, end of year	264	290	658
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	447	335	57
Outlays, gross:			
4010 Outlays from new discretionary authority	7	19	15
4011 Outlays from discretionary balances	35	112	184
4020 Outlays, gross (total)	42	131	199
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-291	-7	-7
4040 Offsets against gross budget authority and outlays (total)	-291	-7	-7
4180 Budget authority, net (total)	156	328	50
4190 Outlays, net (total)	-249	124	192

Construction.—This fund provides for the construction of projects to resolve current and anticipated international problems of Rio Grande water supply, water quality, sewage treatment, river flood control, and management, security, and operation of facilities and infrastructure, pursuant to the treaties and international agreements with Mexico. Projects are normally constructed jointly with Mexico. This account also receives reimbursement for such projects.

Object Classification (in millions of dollars)

Identification code 019–1078–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	5	5	5
25.4 Operation and maintenance of facilities	7	8	8
31.0 Personal Property	8	8	8
32.0 Real Property	104	129	539
99.0 Direct obligations	124	150	560
99.0 Reimbursable obligations	7	7	7
99.9 Total new obligations, unexpired accounts	131	157	567

AMERICAN SECTIONS, INTERNATIONAL COMMISSIONS

For necessary expenses, not otherwise provided, for the International Joint Commission and the International Boundary Commission, United States and Canada, as authorized by treaties between the United States and Canada or Great Britain, \$13,204,000: Provided, That of the amount provided under this heading for the International Joint Commission, up to \$1,250,000 may remain available until September 30, 2027, and up to \$9,000 may be made available for representation expenses: Provided further, That of the amount provided under this heading for the International Boundary Commission, up to \$1,000 may be made available for representation expenses.

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 019–1082–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 American Sections, International Commissions (Direct)	16	16	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	16	16	13
1930 Total budgetary resources available	17	17	14
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	8	9	8
3010 New obligations, unexpired accounts	16	16	13
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-17	-17	-15
3050 Unpaid obligations, end of year	9	8	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	9	8
3200 Obligated balance, end of year	9	8	6
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	16	16	13
Outlays, gross:			
4010 Outlays from new discretionary authority	11	11	9
4011 Outlays from discretionary balances	6	6	6
4020 Outlays, gross (total)	17	17	15
4180 Budget authority, net (total)	16	16	13
4190 Outlays, net (total)	17	17	15

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

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

International Joint Commission (IJC).—Pursuant to the Boundary Waters Treaty of 1909 and additional treaties and arrangements between

the United States and Canada, the Commission approves, regulates, and monitors uses, structures, and diversions of shared waters in one country that affect the natural level or flow across the border in the other country. In addition, the IJC makes recommendations on the apportionment of waters between the United States and Canada in selected rivers, and investigates matters referred to it by the United States and Canada related to the use of boundary waters.

Object Classification (in millions of dollars)

Identification code 019–1082–0–1–301	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	3	4	4
11.9 Total personnel compensation	3	4	4
25.2 Other services from non-Federal sources	13	12	9
99.9 Total new obligations, unexpired accounts	16	16	13

Employment Summary

Identification code 019–1082–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	29	29	29

INTERNATIONAL FISHERIES COMMISSIONS

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

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 019–1087–0–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Inter-American Tropical Tuna Commission	2	2	2
0006 Great Lakes Fishery Commission	50	50	39
0008 Inter-Pacific Halibut Commission	5	5	5
0009 Pacific Salmon Commission	6	6	6
0010 Other Commissions and Marine Science Organizations	3	3	3
0900 Total new obligations, unexpired accounts (object class 41.0)	66	66	55
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	66	66	55
1930 Total budgetary resources available	66	66	55
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	4	1
3010 New obligations, unexpired accounts	66	66	55
3020 Outlays (gross)	-65	-69	-55
3050 Unpaid obligations, end of year	4	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	4	1
3200 Obligated balance, end of year	4	1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	66	66	55
Outlays, gross:			
4010 Outlays from new discretionary authority	64	65	54
4011 Outlays from discretionary balances	1	4	1
4020 Outlays, gross (total)	65	69	55
4180 Budget authority, net (total)	66	66	55
4190 Outlays, net (total)	65	69	55

This appropriation provides the United States' treaty mandated assessments and expenses to 20 international commissions and organizations including three bilateral commissions (the Great Lakes Fisheries Commis-

INTERNATIONAL FISHERIES COMMISSIONS—Continued

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

OTHER

Federal Funds

GLOBAL HIV/AIDS INITIATIVE

Program and Financing (in millions of dollars)

Identification code 019–1030–0–1–151	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	2	
3020 Outlays (gross)	-1	-2	
3050 Unpaid obligations, end of year	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	2	
3200 Obligated balance, end of year	2		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	1	2	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1	2	

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

FUNDS APPROPRIATED TO THE PRESIDENT

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

GLOBAL HEALTH PROGRAMS

For necessary expenses to carry out the provisions of chapters 1 and 10 of part I of the Foreign Assistance Act of 1961, for global health activities, in addition to funds otherwise available for such purposes, \$3,797,000,000, of which \$887,000,000 shall remain available until September 30, 2028, including for the prevention, treatment, control of, and research on, tuberculosis, polio, malaria, and other infectious diseases, and of which \$2,910,000,000 shall remain available until September 30, 2030 for the prevention, treatment, and control of, and research on HIV/AIDS: Provided, That such funds shall be apportioned directly to the Department of State:

Provided further, That funds appropriated under this heading may be available, in addition to amounts otherwise available, for administrative expenses: Provided further, That none of the funds made available in this Act nor any unobligated balances from prior appropriations Acts may be made available to any organization or program which, as determined by the President of the United States, supports or participates in the management of a program of coercive abortion or involuntary sterilization: Provided further, That none of the funds made available under this Act may be used to pay for the performance of abortion as a method of family planning or to motivate or coerce any person to practice abortions: Provided further, That nothing in this paragraph shall be construed to alter any existing statutory prohibitions against abortion under section 104 of the Foreign Assistance Act of 1961: Provided further, That none of the funds made available under this Act may be used to lobby for or against abortion.

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

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 019–1031–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct Global Health program activity	10,652	11,400	7,250
0002 Administrative Expenses	17	15	15
0799 Total direct obligations	10,669	11,415	7,265
0801 Reimbursable program activity - WCF	807	326	100
0900 Total new obligations, unexpired accounts	11,476	11,741	7,365
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10,934	9,517	7,806
1012 Unobligated balance transfers between expired and unexpired accounts	5		
1020 Adjustment of unobligated bal brought forward, Oct 1	-65		
1021 Recoveries of prior year unpaid obligations	91		
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	10,967	9,517	7,806
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10,030	10,030	3,797
1121 Appropriations transferred from other acct [019–1005] ...	2		
1160 Appropriation, discretionary (total)	10,032	10,030	3,797
1900 Budget authority (total)	10,032	10,030	3,797
1930 Total budgetary resources available	20,999	19,547	11,603
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	9,517	7,806	4,238
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7,656	8,188	11,723
3001 Adjustments to unpaid obligations brought forward, Oct 1 ...	66		
3010 New obligations, unexpired accounts	11,476	11,741	7,365
3011 Obligations ("upward adjustments"), expired accounts	50		
3020 Outlays (gross)	-10,856	-8,206	-8,380
3040 Recoveries of prior year unpaid obligations, unexpired	-91		
3041 Recoveries of prior year unpaid obligations, expired	-113		
3050 Unpaid obligations, end of year	8,188	11,723	10,708
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7,722	8,188	11,723
3200 Obligated balance, end of year	8,188	11,723	10,708

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	10,032	10,030	3,797
Outlays, gross:			
4010 Outlays from new discretionary authority	356	925	131
4011 Outlays from discretionary balances	10,500	7,281	8,249
4020 Outlays, gross (total)	10,856	8,206	8,380
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-7		
4040 Offsets against gross budget authority and outlays (total) ...	-7		

Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	5	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4060	Additional offsets against budget authority only (total)	7	.....	.....
4070	Budget authority, net (discretionary)	10,032	10,030	3,797
4080	Outlays, net (discretionary)	10,849	8,206	8,380
4180	Budget authority, net (total)	10,032	10,030	3,797
4190	Outlays, net (total)	10,849	8,206	8,380

Global Health Programs (GHP) account prioritizes support for life-saving assistance programs that keep Americans safe, such as improving global health security efforts to prevent infectious diseases from reaching the United States. Life-saving assistance for those suffering from tuberculosis, malaria, and polio is preserved, as well as addressing the HIV/AIDS epidemic through the President's Emergency Plan for AIDS Relief (PEPFAR), with a focus on maintaining treatment, testing, prevention of mother-to-child transmission, and critical oversight for those already on assistance.

Object Classification (in millions of dollars)

Identification code 019–1031–0–1–151	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	11	11	11
11.9 Total personnel compensation	11	11	11
12.1 Civilian personnel benefits	4	4	2
21.0 Travel and transportation of persons	13	12	6
23.1 Rental payments to GSA	2	2	2
23.2 Rental payments to others	4	4	4
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.1 Advisory and assistance services	393	375	225
25.2 Other services from non-Federal sources	39	35	35
25.3 Other goods and services from Federal sources	60	55	45
25.7 Operation and maintenance of equipment	2	2	2
31.0 Equipment	2	2	2
41.0 Grants, subsidies, and contributions	10,137	10,911	6,929
99.0 Direct obligations	10,669	11,415	7,265
99.0 Reimbursable obligations	807	326	100
99.9 Total new obligations, unexpired accounts	11,476	11,741	7,365

Employment Summary

Identification code 019–1031–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	103	103	103

MIGRATION AND REFUGEE 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 019–1143–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Overseas assistance	5,682	3,015	920
0002 U.S. refugee admissions program .....	.....	885	200
0003 Refugees to Israel .....	.....	5	.....
0005 Administrative expenses .....	.....	103	10
0799 Total direct obligations	5,682	4,008	1,130
0801 Migration and Refugee Assistance (Reimbursable) .....	.....	1	1
0900 Total new obligations, unexpired accounts	5,682	4,009	1,131
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	268	1,900	1,100
1001 Discretionary unobligated balance brought fwd, Oct 1	268	.....	.....
1021 Recoveries of prior year unpaid obligations	41	30	30
1070 Unobligated balance (total)	309	1,930	1,130
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,423	3,178	.....

1120	Appropriations transferred to other acct [072–1035]	-150	.....	.....
1160	Appropriation, discretionary (total)	7,273	3,178	.....
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	.....	1	1
1900	Budget authority (total)	7,273	3,179	1
1930	Total budgetary resources available	7,582	5,109	1,131
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	1,900	1,100	.....

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,516	2,541	2,093
3010	New obligations, unexpired accounts	5,682	4,009	1,131
3020	Outlays (gross)	-4,615	-4,427	-1,353
3040	Recoveries of prior year unpaid obligations, unexpired	-41	-30	-30
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	2,541	2,093	1,841
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,516	2,541	2,093
3200	Obligated balance, end of year	2,541	2,093	1,841

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	7,273	3,179	1
Outlays, gross:				
4010	Outlays from new discretionary authority	3,271	2,385	1
4011	Outlays from discretionary balances	1,344	2,042	1,352
4020	Outlays, gross (total)	4,615	4,427	1,353
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	.....	-1	-1
4180	Budget authority, net (total)	7,273	3,178	.....
4190	Outlays, net (total)	4,615	4,426	1,352

There is no funding requested in FY 2026 for the Migration and Refugee Assistance (MRA) account.

Object Classification (in millions of dollars)

Identification code 019–1143–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	44	44	7
12.1 Civilian personnel benefits	16	16	3
21.0 Travel and transportation of persons	5	4	.....
23.3 Communications, utilities, and miscellaneous charges	2	2	.....
25.2 Other services from non-Federal sources	36	37	.....
41.0 Grants, subsidies, and contributions	5,579	3,905	1,120
99.0 Direct obligations	5,682	4,008	1,130
99.0 Reimbursable obligations .....	.....	1	1
99.9 Total new obligations, unexpired accounts	5,682	4,009	1,131

Employment Summary

Identification code 019–1143–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	280	280	55

UNITED STATES EMERGENCY REFUGEE AND MIGRATION ASSISTANCE FUND

For necessary expenses to carry out the provisions of section 2(c) of the Migration and Refugee Assistance Act of 1962 (22 U.S.C. 2601(c)), \$1,500,100,000, to remain available until expended, notwithstanding the exception in the second sentence in section 2(c)(2) of such Act: Provided, That funds made available by this Act under this heading may be transferred to, and merged with, funds made available by this Act under the heading "International Humanitarian Assistance".

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 011–0040–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 United States Emergency Refugee and Migration Assistance Fund (Direct)	1,543	76	1,500

UNITED STATES EMERGENCY REFUGEE AND MIGRATION ASSISTANCE FUND—Continued
Program and Financing—Continued

Identification code 011–0040–0–1–151	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,731	76	.....
1010 Unobligated balance transfer to other accts [019–1160]	-1,200	.....	.....
1021 Recoveries of prior year unpaid obligations	88	.....	.....
1070 Unobligated balance (total)	1,619	76	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	1,500
1930 Total budgetary resources available	1,619	76	1,500
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	76	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	969	584	210
3010 New obligations, unexpired accounts	1,543	76	1,500
3020 Outlays (gross)	-1,840	-450	-959
3040 Recoveries of prior year unpaid obligations, unexpired	-88	.....	.....
3050 Unpaid obligations, end of year	584	210	751
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	969	584	210
3200 Obligated balance, end of year	584	210	751
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	1,500
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	825
4011 Outlays from discretionary balances	1,840	450	134
4020 Outlays, gross (total)	1,840	450	959
4180 Budget authority, net (total) .....	.....	.....	1,500
4190 Outlays, net (total)	1,840	450	959

The \$1.5 billion requested in the President's United States Emergency Refugee and Migration Assistance (ERMA) Fund enables the President to respond to unexpected urgent refugee and migration needs when in the national interest and to complement the new International Humanitarian Assistance account. Prior year ERMA resources reflect appropriations made in support of Operation Allies Welcome and the Enduring Welcome program.

Object Classification (in millions of dollars)

Identification code 011–0040–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	1,198	.....	.....
41.0 Grants, subsidies, and contributions	345	76	1,500
99.9 Total new obligations, unexpired accounts	1,543	76	1,500

COMPLEX CRISES FUND

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 072–1015–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Complex Crises Fund (Direct)	54	40	41
0900 Total new obligations, unexpired accounts (object class 41.0)	54	40	41
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	26	41
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1070 Unobligated balance (total)	25	26	41

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	55	55	.....
1930 Total budgetary resources available	80	81	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	26	41	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	89	76	50
3010 New obligations, unexpired accounts	54	40	41
3020 Outlays (gross)	-64	-66	-49
3040 Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050 Unpaid obligations, end of year	76	50	42
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	89	76	50
3200 Obligated balance, end of year	76	50	42
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	55	55	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	18	14	.....
4011 Outlays from discretionary balances	46	52	49
4020 Outlays, gross (total)	64	66	49
4180 Budget authority, net (total)	55	55	.....
4190 Outlays, net (total)	64	66	49

There is no funding requested in FY 2026 for the Complex Crises Fund (CCF) account.

ENDURING WELCOME ADMINISTRATION AND SUPPORT

Program and Financing (in millions of dollars)

Identification code 019–1160–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	378	1,286	.....
0900 Total new obligations, unexpired accounts (object class 21.0)	378	1,286	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1,286	.....
1011 Unobligated balance transfer from other acct [019–0535]	117	.....	.....
1011 Unobligated balance transfer from other acct [011–0040]	1,200	.....	.....
1011 Unobligated balance transfer from other acct [019–0113]	327	.....	.....
1011 Unobligated balance transfer from other acct [019–0522]	20	.....	.....
1070 Unobligated balance (total)	1,664	1,286	.....
1930 Total budgetary resources available	1,664	1,286	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,286	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	372	958
3010 New obligations, unexpired accounts	378	1,286	.....
3020 Outlays (gross)	-6	-700	-300
3050 Unpaid obligations, end of year	372	958	658
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	372	958
3200 Obligated balance, end of year	372	958	658
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	6	700	300
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	6	700	300

Since August 2021, over 190,000 Afghans have settled in the United States through the Enduring Welcome program and its predecessor, Operation Allies Welcome. The Department will shut down the Enduring Welcome program by the end of FY 2025. Consequently, the Budget includes no funding for the Enduring Welcome Administrative Expenses account.

Any remaining prior-year balances will be used solely to finalize contractual and/or other legal obligations.

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

For necessary expenses to carry out section 481 of the Foreign Assistance Act of 1961, \$125,000,000, to remain available until September 30, 2027: Provided, That the Department of State may use the authority of section 608 of the Foreign Assistance Act of 1961, without regard to its restrictions, to receive excess property from an agency of the United States Government for the purpose of providing such property to a foreign country or international organization under chapter 8 of part I of such Act, subject to the regular notification procedures of the Committees on Appropriations: Provided further, That section 482(b) of the Foreign Assistance Act of 1961 shall not apply to funds appropriated under this heading: Provided further, That funds appropriated under this heading may be made available to support training and technical assistance for foreign law enforcement, corrections, judges, and other judicial authorities, utilizing regional partners: Provided further, That funds made available under this heading for Program Development and Support may be made available notwithstanding pre-obligation requirements contained in this Act.

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 019–1022–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Counterdrug and Anti-Crime Programs	1,891	1,562	950
0801 International Narcotics Control and Law Enforcement (Reimbursable)	34	5	5
0900 Total new obligations, unexpired accounts	1,925	1,567	955
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,337	1,342	1,043
1010 Unobligated balance transfer to other accts [072–1037]	-5		
1012 Unobligated balance transfers between expired and unexpired accounts	175	45	45
1021 Recoveries of prior year unpaid obligations	3	3	3
1070 Unobligated balance (total)	1,510	1,390	1,091
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation (regular)	1,775	1,285	125
1131 Unobligated balance of appropriations permanently reduced	-50	-65	
1160 Appropriation, discretionary (total)	1,725	1,220	125
Spending authority from offsetting collections, discretionary:			
1700 Collected	34		
1900 Budget authority (total)	1,759	1,220	125
1930 Total budgetary resources available	3,269	2,610	1,216
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	1,342	1,043	261
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,348	4,229	4,007
3010 New obligations, unexpired accounts	1,925	1,567	955
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-1,885	-1,786	-1,487
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-3	-3
3041 Recoveries of prior year unpaid obligations, expired	-159		
3050 Unpaid obligations, end of year	4,229	4,007	3,472
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,348	4,229	4,007
3200 Obligated balance, end of year	4,229	4,007	3,472
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,759	1,220	125
Outlays, gross:			
4010 Outlays from new discretionary authority	135	122	12
4011 Outlays from discretionary balances	1,750	1,664	1,475
4020 Outlays, gross (total)	1,885	1,786	1,487

Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4030 Federal sources	-17		
4033 Non-Federal sources	-17		
4040 Offsets against gross budget authority and outlays (total)	-34		
4070 Budget authority, net (discretionary)	1,725	1,220	125
4080 Outlays, net (discretionary)	1,851	1,786	1,487
4180 Budget authority, net (total)	1,725	1,220	125
4190 Outlays, net (total)	1,851	1,786	1,487

The International Narcotics Control and Law Enforcement (INCLE) account advances U.S. national security interests by addressing Administration priorities to help foreign partners fight drugs and crime impacting Americans, including through programs that improve partner countries ability to cooperate effectively with U.S. law enforcement. FY 2026 funds will focus on combatting the trafficking of fentanyl and other synthetic drugs and precursor chemicals, organized crime, and border security missions while using pipeline to address other critical transnational threats during a one-year strategic pause to spend down the account's pipeline and align programs with Administration priorities.

Object Classification (in millions of dollars)

Identification code 019–1022–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	42	42	42
11.3 Other than full-time permanent	6	6	6
11.9 Total personnel compensation	48	48	48
12.1 Civilian personnel benefits	32	26	26
13.0 Benefits for former personnel	7	5	5
21.0 Travel and transportation of persons	84	68	68
22.0 Transportation of things	4	3	3
23.2 Rental payments to others	52	42	42
25.2 Other services from non-Federal sources	554	477	450
26.0 Supplies and materials	21	17	17
31.0 Equipment	83	67	67
41.0 Grants, subsidies, and contributions	1,006	809	224
99.0 Direct obligations	1,891	1,562	950
99.0 Reimbursable obligations	34	5	5
99.9 Total new obligations, unexpired accounts	1,925	1,567	955

Employment Summary

Identification code 019–1022–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	440	440	440

ANDEAN COUNTERDRUG PROGRAMS

Program and Financing (in millions of dollars)

Identification code 019–1154–0–1–151	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1930 Total budgetary resources available	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This account funded U.S. assistance to Plan Colombia and follow-on activities from 2000 to 2010. These funds supported the Colombian Army's push into southern Colombia in support of the Colombian National Police, enhanced drug interdiction in Colombia and the Andean region, provided for economic development in Colombia and the Andean region, and boosted Colombia's local and national government capacity. Since 2010,

ANDEAN COUNTERDRUG PROGRAMS—Continued

authorities for these programs are included in the International Narcotics Control and Law Enforcement (INCLE) account.

DEMOCRACY FUND

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 019–1121–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Democracy Fund (Direct)	360	360	334
0900 Total new obligations, unexpired accounts (object class 41.0)	360	360	334
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	360	349	334
1012 Unobligated balance transfers between expired and unexpired accounts	4		
1070 Unobligated balance (total)	364	349	334
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	345	345	
1930 Total budgetary resources available	709	694	334
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	349	334	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	605	664	643
3010 New obligations, unexpired accounts	360	360	334
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-296	-381	-340
3041 Recoveries of prior year unpaid obligations, expired	-7		
3050 Unpaid obligations, end of year	664	643	637
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	605	664	643
3200 Obligated balance, end of year	664	643	637
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	345	345	
Outlays, gross:			
4010 Outlays from new discretionary authority		52	
4011 Outlays from discretionary balances	296	329	340
4020 Outlays, gross (total)	296	381	340
4180 Budget authority, net (total)	345	345	
4190 Outlays, net (total)	296	381	340

There is no funding requested in FY 2026 for the Democracy Fund (DF) account.

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

Program and Financing (in millions of dollars)

Identification code 019–1159–0–1–152	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	100	100	100
1220 Appropriations transferred to other acct [072–1037]	-66	-66	-66
1220 Appropriations transferred to other acct [011–1075]	-17	-17	-17
1220 Appropriations transferred to other acct [019–0113]	-16	-16	-16
1220 Appropriations transferred to other acct [019–0529]	-1	-1	-1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Creating Helpful Incentives to Produce Semiconductors for America International Technology Security and Innovation (ITSI) Fund provides for international information and communications technology security and

semiconductor supply chain activities, including to support the development and adoption of secure and trusted telecommunications technologies, secure semiconductors, secure semiconductor supply chains, and other emerging technologies, and to carry out sections 9905 and 9202(a)(2) of the William M. (Mac) Thornberry National Defense Authorization Act for FY 2021 (15 U.S.C. 4655 and 47 U.S.C.906(a)(2)), as appropriate.

THE ASIA FOUNDATION

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 019–0525–0–1–154	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payment to the Asia Foundation (Direct)	22	22	
0900 Total new obligations, unexpired accounts (object class 41.0)	22	22	
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	22	22	
1930 Total budgetary resources available	22	22	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	8	1
3010 New obligations, unexpired accounts	22	22	
3020 Outlays (gross)	-21	-29	-1
3050 Unpaid obligations, end of year	8	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	8	1
3200 Obligated balance, end of year	8	1	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	22	22	
Outlays, gross:			
4010 Outlays from new discretionary authority	14	22	
4011 Outlays from discretionary balances	7	7	1
4020 Outlays, gross (total)	21	29	1
4180 Budget authority, net (total)	22	22	
4190 Outlays, net (total)	21	29	1

There is no funding requested in FY 2026 for The Asia Foundation.

NATIONAL ENDOWMENT FOR DEMOCRACY

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 019–0210–0–1–154	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 National Endowment for Democracy (Direct)	315	315	
0900 Total new obligations, unexpired accounts (object class 41.0)	315	315	
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	315	315	
1930 Total budgetary resources available	315	315	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	239	232	164
3010 New obligations, unexpired accounts	315	315	
3020 Outlays (gross)	-322	-383	-164
3050 Unpaid obligations, end of year	232	164	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	239	232	164

3200	Obligated balance, end of year	232	164	.....
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	315	315	.....
Outlays, gross:				
4010	Outlays from new discretionary authority	136	217	.....
4011	Outlays from discretionary balances	186	166	164
4020	Outlays, gross (total)	322	383	164
4180	Budget authority, net (total)	315	315	.....
4190	Outlays, net (total)	322	383	164

For FY 2026, no appropriation is being requested for the National Endowment for Democracy (NED).

EAST-WEST CENTER

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 019–0202–0–1–154		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	East-West Center (Direct)	22	22	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	22	22	.....
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	22	22	.....
1930	Total budgetary resources available	22	22	.....
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	5	4	3
3010	New obligations, unexpired accounts	22	22	.....
3020	Outlays (gross)	-23	-23	-3
3050	Unpaid obligations, end of year	4	3	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	5	4	3
3200	Obligated balance, end of year	4	3	.....
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	22	22	.....
Outlays, gross:				
4010	Outlays from new discretionary authority	19	19	.....
4011	Outlays from discretionary balances	4	4	3
4020	Outlays, gross (total)	23	23	3
4180	Budget authority, net (total)	22	22	.....
4190	Outlays, net (total)	23	23	.....

There is no funding requested in FY 2026 for the East West Center.

INTERNATIONAL LITIGATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–5177–0–2–153		2024 actual	2025 est.	2026 est.
0100	Balance, start of year	1	1	2
	Receipts:			
	Current law:			
1140	Proprietary Receipts, International Litigation Fund		1	1
1140	Federal Payments, International Litigation Fund	3	3	3
1199	Total current law receipts	3	4	4
1999	Total receipts	3	4	4
2000	Total: Balances and receipts	4	5	6
	Appropriations:			
	Current law:			
2101	International Litigation Fund	-3	-3	-3
5099	Balance, end of year	1	2	3

Program and Financing (in millions of dollars)

Identification code 019–5177–0–2–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 International Litigation Fund	3	3	3
0100 Direct program activities, subtotal	3	3	3
0900 Total new obligations, unexpired accounts (object class 25.2)	3	3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14	15	15
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	15	15	15
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	3	3
1900 Budget authority (total)	3	3	3
1930 Total budgetary resources available	18	18	18
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	7	5	2
3010 New obligations, unexpired accounts	3	3	3
3020 Outlays (gross)	-4	-6	-5
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	5	2	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	5	2
3200 Obligated balance, end of year	5	2	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority		3	3
4101 Outlays from mandatory balances	4	3	2
4110 Outlays, gross (total)	4	6	5
4180 Budget authority, net (total)	3	3	3
4190 Outlays, net (total)	4	6	5

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

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

INTERNATIONAL CENTER, WASHINGTON, DISTRICT OF COLUMBIA

Not to exceed 1,917,178 shall be derived from fees collected from other executive agencies for lease or use of facilities at the International Center in accordance with section 4 of the International Center Act (Public Law 90–553), and, in addition, as authorized by section 5 of such Act, \$745,000, to be derived from the reserve authorized by such section, to be used for the purposes set out in that section.

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 019–5151–0–2–153		2024 actual	2025 est.	2026 est.
0100	Balance, start of year	19	20	22
	Receipts:			
	Current law:			
1130	International Center, Washington, D.C., Sale and Rent of Real Property	1	2	2

INTERNATIONAL CENTER, WASHINGTON, DISTRICT OF COLUMBIA—Continued
Special and Trust Fund Receipts—Continued

Identification code 019–5151–0–2–153	2024 actual	2025 est.	2026 est.
1140 Earnings on Investments, International Center, Washington, D.C.	1	1	1
1199 Total current law receipts	2	3	3
1999 Total receipts	2	3	3
2000 Total: Balances and receipts	21	23	25
Appropriations:			
Current law:			
2101 International Center, Washington, D.C.	-1	-1	-1
5099 Balance, end of year	20	22	24

Program and Financing (in millions of dollars)

Identification code 019–5151–0–2–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 International Center, Washington, D.C. (Direct)	1	1	1
0801 International Center, Washington, D.C. (Reimbursable)	3	3	3
0900 Total new obligations, unexpired accounts	4	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	3	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	1	1	1
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	2	2
1701 Change in uncollected payments, Federal sources	-2		
1750 Spending auth from offsetting collections, disc (total)	2	2	2
1900 Budget authority (total)	3	3	3
1930 Total budgetary resources available	7	6	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	2	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts	4	4	4
3020 Outlays (gross)	-4	-3	-3
3050 Unpaid obligations, end of year		1	2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2		
3070 Change in uncollected pymts, Fed sources, unexpired	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-2		1
3200 Obligated balance, end of year		1	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority	2	3	3
4011 Outlays from discretionary balances	2		
4020 Outlays, gross (total)	4	3	3
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-4	-2	-2
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	2		
4070 Budget authority, net (discretionary)	1	1	1
4080 Outlays, net (discretionary)		1	1
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)		1	1
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	13	20	20
5001 Total investments, EOY: Federal securities: Par value	20	20	20

These funds provide for the development, lease, or exchange of property owned by the United States at the International Center located in Washington, D.C. to foreign governments or international organizations. Funds also

provide for operation of the Federal facility located at the International Center, for maintenance and security of those public improvements that have not been conveyed to a government or international organization, and for surveys and plans related to development of additional areas within the Nation's Capital for chancery and diplomatic purposes.

Object Classification (in millions of dollars)

Identification code 019–5151–0–2–153	2024 actual	2025 est.	2026 est.
32.0 Direct obligations: Land and structures	1	1	1
99.0 Reimbursable obligations	3	3	3
99.9 Total new obligations, unexpired accounts	4	4	4

FISHERMEN'S PROTECTIVE FUND

Program and Financing (in millions of dollars)

Identification code 019–5116–0–2–376	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Fishermen's Protective Fund provides for reimbursement to owners of vessels for amounts of fines, fees, and other direct charges that were paid by owners to a foreign country to secure the release of their vessels and crews and for other specified charges. No new budget authority is being requested in 2026.

FISHERMEN'S GUARANTY FUND

Program and Financing (in millions of dollars)

Identification code 019–5121–0–2–376	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This fund provides for payment to vessel owners to compensate for certain financial losses sustained as a result of foreign seizures of U.S. commercial fishing vessels on the basis of claims to jurisdiction not recognized by the United States. No new budget authority is being requested for 2026.

Trust Funds

EISENHOWER EXCHANGE FELLOWSHIP PROGRAM

ISRAELI ARAB SCHOLARSHIP PROGRAM

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 570–8276–0–7–154	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	12	12	12
2000 Total: Balances and receipts	12	12	12
5099 Balance, end of year	12	12	12

Program and Financing (in millions of dollars)

Identification code 570–8276–0–7–154	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	13	13	13
5001 Total investments, EOY: Federal securities: Par value	13	13	13

There is no funding requested in FY 2026 for Eisenhower Exchange Fellowships and Israeli Arab Scholarships.

CENTER FOR MIDDLE EASTERN-WESTERN DIALOGUE TRUST FUND

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 019–8813–0–7–153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Center for Middle Eastern-Western Dialogue Trust Fund (Direct)	1	1	
0900 Total new obligations, unexpired accounts (object class 25.2)	1	1	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	9	8
1930 Total budgetary resources available	10	9	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9	8	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	2
3010 New obligations, unexpired accounts	1	1	
3020 Outlays (gross)	-1	-1	-1
3050 Unpaid obligations, end of year	2	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	2
3200 Obligated balance, end of year	2	2	1
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1	1	1
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	9	9	9
5001 Total investments, EOY: Federal securities: Par value	9	9	9

There is no funding requested in FY 2026 for the International Center for Middle Eastern-Western Dialogue.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Governmental receipts:			
020–083000 Immigration, Passport, and Consular Fees	225	227	227
General Fund Governmental receipts	225	227	227
Offsetting receipts from the public:			
019–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified		2	2

019–277630 Repatriation Loans, Downward Reestimate of Subsidies	3	5	
019–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	-36	4	4
General Fund Offsetting receipts from the public	-33	11	6
Intragovernmental payments:			
019–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	14	100	100
General Fund Intragovernmental payments	14	100	100

MILLENNIUM CHALLENGE CORPORATION**Federal Funds****MILLENNIUM CHALLENGE CORPORATION**

For necessary expenses to carry out the provisions of the Millennium Challenge Act of 2003 (22 U.S.C. 7701 et seq.) (MCA), \$224,000,000, to remain available until expended: Provided, That of the funds appropriated under this heading, up to \$128,000,000 may be available for administrative expenses of the Millennium Challenge Corporation: Provided further, That section 605(e) of the MCA (22 U.S.C. 7704(e)) shall apply to funds appropriated under this heading: Provided further, That funds appropriated under this heading may be made available for a Millennium Challenge Compact entered into pursuant to section 609 of the MCA (22 U.S.C. 7708) only if such Compact obligates, or contains a commitment to obligate subject to the availability of funds and the mutual agreement of the parties to the Compact to proceed, the entire amount of the United States Government funding anticipated for the duration of the Compact: Provided further, That of the funds appropriated under this heading, not to exceed \$100,000 may be available for representation and entertainment expenses, of which not to exceed \$5,000 may be available for entertainment expenses.

(CANCELLATION)

Of the unobligated balances from amounts made available for the Millennium Challenge Corporation in prior Acts making appropriations for the Department of State, foreign operations, and related programs, \$1,215,000,000 is permanently cancelled.

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 524–2750–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Compact Assistance	1,457	651	
0002 Threshold Programs	60	1	60
0003 Due Diligence	83	60	58
0004 Compact Development Funding	28	23	20
0005 Administrative Expenses	139	155	116
0006 USAID Inspector General	3	4	
0799 Total direct obligations	1,770	894	254
0801 Reimbursable program activity	1		
0900 Total new obligations, unexpired accounts	1,771	894	254
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,495	2,255	3,991
1021 Recoveries of prior year unpaid obligations	75	1,700	30
1070 Unobligated balance (total)	3,570	3,955	4,021
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	930	930	224
1131 Unobligated balance of appropriations permanently reduced	-475		-1,215
1160 Appropriation, discretionary (total)	455	930	-991
Spending authority from offsetting collections, discretionary:			
Collected	1		
1700 Budget authority (total)	456	930	-991
1930 Total budgetary resources available	4,026	4,885	3,030
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,255	3,991	2,776
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,272	3,235	1,811

MILLENNIUM CHALLENGE CORPORATION—Continued

Program and Financing—Continued

Identification code 524–2750–0–1–151		2024 actual	2025 est.	2026 est.
3010	New obligations, unexpired accounts	1,771	894	254
3020	Outlays (gross)	-733	-618	381
3040	Recoveries of prior year unpaid obligations, unexpired	-75	-1,700	-30
3050	Unpaid obligations, end of year	3,235	1,811	2,416
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,272	3,235	1,811
3200	Obligated balance, end of year	3,235	1,811	2,416
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	456	930	-991
Outlays, gross:				
4010	Outlays from new discretionary authority	111	119	-685
4011	Outlays from discretionary balances	622	499	304
4020	Outlays, gross (total)	733	618	-381
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		
4180	Budget authority, net (total)	455	930	-991
4190	Outlays, net (total)	732	618	-381

The Millennium Challenge Corporation (MCC) partners with low and low-middle income countries to reduce poverty through economic growth. The 2026 Budget includes \$224 million for MCC to continue executing programs that make America safer, stronger, and more prosperous, in addition to related operating costs. The Budget also includes a cancellation of \$1.2 billion in prior year unobligated balances from MCC programs that are no longer aligned with Administration priorities.

Object Classification (in millions of dollars)

Identification code 524–2750–0–1–151		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	47	54	47
11.3	Other than full-time permanent	11	8	1
11.5	Other personnel compensation	2	1	
11.9	Total personnel compensation	60	63	48
12.1	Civilian personnel benefits	22	24	15
21.0	Travel and transportation of persons	7	4	5
23.2	Rental payments to others	3	22	5
25.1	Advisory and assistance services	20	15	15
25.2	Other services from non-Federal sources	86	69	69
25.3	Other goods and services from Federal sources	18	17	14
25.7	Operation and maintenance of equipment	4	3	3
26.0	Supplies and materials	1		
31.0	Equipment	2	1	
41.0	Country Program Assistance	1,545	675	80
41.0	Grants, subsidies, and contributions	2	1	
99.0	Direct obligations	1,770	894	254
99.0	Reimbursable obligations	1		
99.9	Total new obligations, unexpired accounts	1,771	894	254

Employment Summary

Identification code 524–2750–0–1–151		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	346	340	255

INTERNATIONAL SECURITY ASSISTANCE

Federal Funds

AMERICA FIRST OPPORTUNITY FUND

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses, \$2,897,160,000, to remain available until September 30, 2027, to be deposited in a fund to be known as the America First Opportunity Fund established in the Treasury of the United States for the Secretary of State to furnish assistance that makes America safer, stronger, and more prosperous pursuant to the provisions of the Foreign Assistance Act of 1961, Public Law 87–195, the Support for Eastern European Democracy (SEED) Act of 1989, Public Law 101–179, and the FREEDOM Support Act, Public Law 102–511: Provided, That amounts in such Fund may be made available notwithstanding any other provision of law for such purposes, including as contributions: Provided further, That unobligated balances under the headings in title III of this Act and in prior Acts making appropriations for the Department of State, foreign operations, and related programs may be transferred to and merged with funds made available under this heading: Provided further, That amounts in the Fund may be transferred to and merged with other accounts within the Department of State, as appropriate, notwithstanding any other provision of law, and shall remain available for one additional fiscal year beyond the latest period of availability of funds appropriated to the receiving account within the Department of State.

Program and Financing (in millions of dollars)

Identification code 019–1164–0–1–152		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Direct program activity			1,500
0900	Total new obligations, unexpired accounts (object class 41.0)			1,500
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation			2,897
1930	Total budgetary resources available			2,897
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year			1,397
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts			1,500
3020	Outlays (gross)			-1,448
3050	Unpaid obligations, end of year			52
Memorandum (non-add) entries:				
3200	Obligated balance, end of year			52
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross			2,897
Outlays, gross:				
4010	Outlays from new discretionary authority			1,448
4180	Budget authority, net (total)			2,897
4190	Outlays, net (total)			1,448

The America First Opportunity Fund (A1OF) will provide targeted assistance that advances enduring and emerging Administration priorities to make America safer, stronger, and more prosperous. This Fund will provide the Administration the flexibility to provide strategic foreign assistance in ways that benefit Americans, support some of our most enduring and critical partners, and keep Americans safe.

ECONOMIC SUPPORT FUND

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 072–1037–0–1–152		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Economic Support Fund (Direct)	8,351	4,000	3,500
0799	Total direct obligations	8,351	4,000	3,500
0801	Economic Support Fund (Reimbursable)	10	10	10
0900	Total new obligations, unexpired accounts	8,361	4,010	3,510

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,604	8,034 6,993
1001	Discretionary unobligated balance brought fwd, Oct 1	4,544	
1010	Unobligated balance transfer to other accts [019–0209]	-10	
1010	Unobligated balance transfer to other accts [077–0110]	-86	
1010	Unobligated balance transfer to other accts [089–0319]	-10	
1010	Unobligated balance transfer to other accts [009–0145]	-2	
1010	Unobligated balance transfer to other accts [089–0228]	-20	
1010	Unobligated balance transfer to other accts [083–0100]	-27	
1010	Unobligated balance transfer to other accts [072–1560]	-535	
1011	Unobligated balance transfer from other acct [011–1075]	14	
1011	Unobligated balance transfer from other acct [072–1032]	13	
1011	Unobligated balance transfer from other acct [011–1022]	5	
1012	Unobligated balance transfers between expired and unexpired accounts	26	
1021	Recoveries of prior year unpaid obligations	133	
1070	Unobligated balance (total)	4,640	7,499 6,993
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	11,789	3,590
1121	Appropriations transferred from other acct [097–0100]	15	
1131	Unobligated balance of appropriations permanently reduced	-152	-152
1160	Appropriation, discretionary (total)	11,652	3,438
Appropriations, mandatory:			
1221	Appropriations transferred from other acct (CHIPs Act) [019–1159]	66	66 66
Spending authority from offsetting collections, discretionary:			
1700	Collected	39	
1701	Change in uncollected payments, Federal sources	1	
1750	Spending auth from offsetting collections, disc (total)	40	
1900	Budget authority (total)	11,758	3,504 66
1930	Total budgetary resources available	16,398	11,003 7,059
Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3	
1941	Unexpired unobligated balance, end of year	8,034	6,993 3,549

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	10,788	9,452 4,607
3001	Adjustments to unpaid obligations brought forward, Oct 1	3	
3010	New obligations, unexpired accounts	8,361	4,010 3,510
3011	Obligations ("upward adjustments"), expired accounts	26	
3020	Outlays (gross)	-9,517	-8,855 -3,534
3040	Recoveries of prior year unpaid obligations, unexpired	-133	
3041	Recoveries of prior year unpaid obligations, expired	-76	
3050	Unpaid obligations, end of year	9,452	4,607 4,583
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-18	-16 -16
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-3	
3070	Change in uncollected pymts, Fed sources, unexpired	-1	
3071	Change in uncollected pymts, Fed sources, expired	6	
3090	Uncollected pymts, Fed sources, end of year	-16	-16 -16
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	10,770	9,436 4,591
3200	Obligated balance, end of year	9,436	4,591 4,567

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	11,692	3,438
Outlays, gross:			
4010	Outlays from new discretionary authority	3,899	206
4011	Outlays from discretionary balances	5,354	8,613 3,488
4020	Outlays, gross (total)	9,253	8,819 3,488
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-45	-10
4033	Non-Federal sources	-10	
4040	Offsets against gross budget authority and outlays (total)	-55	-10
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	
4052	Offsetting collections credited to expired accounts	15	10
4055	Adjustment for change in allocation (offsetting collection portion)	1	
4060	Additional offsets against budget authority only (total)	15	10
4070	Budget authority, net (discretionary)	11,652	3,438
4080	Outlays, net (discretionary)	9,198	8,809 3,488
Mandatory:			
4090	Budget authority, gross	66	66 66

Outlays, gross:			
4100	Outlays from new mandatory authority	7	4
4101	Outlays from mandatory balances	264	29 42
4110	Outlays, gross (total)	264	36 46
4180	Budget authority, net (total)	11,718	3,504 66
4190	Outlays, net (total)	9,462	8,845 3,534

There is no funding requested in FY 2026 for the Economic Support Fund (ESF) account.

Object Classification (in millions of dollars)

Identification code 072–1037–0–1–152	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	1	1
11.3	Other than full-time permanent	3	3
11.9	Total personnel compensation	4	4
12.1	Civilian personnel benefits	5	
21.0	Travel and transportation of persons	1	
25.1	Advisory and assistance services	21	
25.3	Other goods and services from Federal sources	7	
41.0	Grants, subsidies, and contributions	8,313	3,996 3,500
99.0	Direct obligations	8,351	4,000 3,500
99.0	Reimbursable obligations	10	10 10
99.9	Total new obligations, unexpired accounts	8,361	4,010 3,510

Employment Summary

Identification code 072–1037–0–1–152	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	28	25

CENTRAL AMERICA AND CARIBBEAN EMERGENCY DISASTER RECOVERY FUND

Program and Financing (in millions of dollars)

Identification code 072–1096–0–1–151	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	5 5
1930	Total budgetary resources available	5	5 5
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	5 5
4180	Budget authority, net (total)		
4190	Outlays, net (total)		

FOREIGN MILITARY FINANCING PROGRAM

For necessary expenses for grants to enable the President to carry out the provisions of section 23 of the Arms Export Control Act (22 U.S.C. 2763), \$5,150,000,000: Provided, That to expedite the provision of assistance to foreign countries and international organizations, the Secretary of State may use the funds appropriated under this heading to procure defense articles and services to enhance the capacity of foreign security forces: Provided further, That funds appropriated or otherwise made available under this heading shall be nonrepayable notwithstanding any requirement in section 23 of the Arms Export Control Act: Provided further, That funds made available under this heading shall be obligated upon apportionment in accordance with paragraph (5)(C) of section 1501(a) of title 31, United States Code.

None of the funds made available under this heading shall be available to finance the procurement of defense articles, defense services, or design and construction services that are not sold by the United States Government under the Arms Export Control Act unless the foreign country proposing to make such procurement has first signed an agreement with the United States Government specifying the conditions under which such procurement may be financed with such funds: Provided further, That funds made available under this heading may be used, notwithstanding any other provision of law, for demining, the clearance of unexploded ordnance, and related activities, and may include activities implemented through nongovernmental and international organizations: Provided further, That a country that is a member of the North Atlantic Treaty Organization (NATO) or is a major non-NATO ally designated by section 517(b) of the Foreign Assistance Act of 1961 may utilize funds

FOREIGN MILITARY FINANCING PROGRAM—Continued

made available under this heading for procurement of defense articles, defense services, or design and construction services that are not sold by the United States Government under the Arms Export Control Act: Provided further, That funds appropriated under this heading shall be expended at the minimum rate necessary to make timely payment for defense articles and services: Provided further, That not more than \$62,000,000 of the funds appropriated under this heading may be obligated for necessary expenses, including the purchase of passenger motor vehicles for replacement only for use outside of the United States, for the general costs of administering military assistance and sales, except that this limitation may be exceeded only through the regular notification procedures of the Committees on Appropriations: Provided further, That the Secretary of State may use funds made available under this heading pursuant to the previous proviso for the administrative and other operational costs of the Department of State related to military assistance and sales, assistance under section 551 of the Foreign Assistance Act of 1961, and Department of Defense security assistance programs, in addition to funds otherwise available for such purposes: Provided further, That up to \$2,000,000 of the funds made available pursuant to the previous proviso may be used for direct hire personnel, except that this limitation may be exceeded by the Secretary of State following consultation with the Committees on Appropriations: Provided further, That of the funds made available under this heading for general costs of administering military assistance and sales, not to exceed \$4,000 may be available for entertainment expenses and not to exceed \$130,000 may be available for representation expenses: Provided further, That not more than \$1,589,585,805 of funds realized pursuant to section 21(e)(1)(A) of the Arms Export Control Act (22 U.S.C. 2761(e)(1)(A)) may be obligated for expenses incurred by the Department of Defense during fiscal year 2026 pursuant to section 43(b) of the Arms Export Control Act (22 U.S.C. 2792(b)), except that this limitation may be exceeded only through the regular notification procedures of the Committees on Appropriations.

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 011–1082–0–1–152		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Country grants	12,785	7,527	6,138
0009	Administrative Expenses	77	72	62
0192	Total Direct Obligations	12,862	7,599	6,200
0900	Total new obligations, unexpired accounts	12,862	7,599	6,200
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	2,032	3,091	1,350
1010	Unobligated balance transfer to other accts [011–1085]	-60		
1011	Unobligated balance transfer from other acct [011–1085]	9		
1012	Unobligated balance transfers between expired and unexpired accounts	808		
1070	Unobligated balance (total)	2,789	3,091	1,350
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	13,233	5,858	5,150
1120	Appropriations transferred to other acct [011–1085]	-60		
1120	Appropriations transferred to other acct [011–1085]			-200
1120	Appropriations transferred to other acct [011–1085]			-100
1160	Appropriation, discretionary (total)	13,173	5,858	4,850
1930	Total budgetary resources available	15,962	8,949	6,200
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-9		
1941	Unexpired unobligated balance, end of year	3,091	1,350	
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	8,823	9,290	5,701
3010	New obligations, unexpired accounts	12,862	7,599	6,200
3011	Obligations ("upward adjustments"), expired accounts	153		
3020	Outlays (gross)	-11,590	-11,188	-9,210
3041	Recoveries of prior year unpaid obligations, expired	-958		
3050	Unpaid obligations, end of year	9,290	5,701	2,691
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	8,823	9,290	5,701
3200	Obligated balance, end of year	9,290	5,701	2,691

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	13,173	5,858	4,850
Outlays, gross:				
4010	Outlays from new discretionary authority	6,849	3,470	4,680
4011	Outlays from discretionary balances	4,741	7,718	4,530
4020	Outlays, gross (total)	11,590	11,188	9,210
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-9		
4040	Offsets against gross budget authority and outlays (total)	-9		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	9		
4060	Additional offsets against budget authority only (total)	9		
4070	Budget authority, net (discretionary)	13,173	5,858	4,850
4080	Outlays, net (discretionary)	11,581	11,188	9,210
4180	Budget authority, net (total)	13,173	5,858	4,850
4190	Outlays, net (total)	11,581	11,188	9,210

Funding from the Foreign Military Financing (FMF) account procures, via grant, or through subsidies for loans or guarantees, U.S. defense equipment, services, and training to help ensure U.S. partners and allied countries are equipped and trained to defend themselves, contribute to regional and global stability, and contain transnational threats. As is shown in the Budgetary Resources schedule, this Budget proposes that \$200 million in budget authority may be transferred to the Foreign Military Financing Loan Program Account and may be made available as subsidy budget authority for direct loans or loan guarantees to Jordan. Similarly, \$100 million may be made available as subsidy for Taiwan direct loans or loan guarantees. Other partners are also eligible for loans and guarantees up to the limits requested in the associated general provisions, and if subsidy is warranted for such lending, it may be drawn from authority reserved for emerging priorities by the Department of State.

Object Classification (in millions of dollars)

Identification code 011–1082–0–1–152		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.1	Advisory and assistance services		72	62
41.0	Grants	12,862	7,527	6,138
99.9	Total new obligations, unexpired accounts	12,862	7,599	6,200

FUNDS APPROPRIATED TO THE PRESIDENT

INTERNATIONAL MILITARY EDUCATION AND TRAINING

For necessary expenses to carry out the provisions of section 541 of the Foreign Assistance Act of 1961, \$95,000,000, to remain available until September 30, 2027: Provided, That the civilian personnel for whom military education and training may be provided under this heading may include civilians who are not members of a government whose participation would contribute to improved civil-military relations, civilian control of the military, or respect for human rights: Provided further, That of the funds appropriated under this heading, not to exceed \$50,000 may be available for entertainment 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 011–1081–0–1–152		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	International Military Education and Training (Direct)	152	126	95
0900	Total new obligations, unexpired accounts (object class 41.0)	152	126	95
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	37	7	
1012	Unobligated balance transfers between expired and unexpired accounts	14		
1021	Recoveries of prior year unpaid obligations	2		

1070	Unobligated balance (total)	53	7	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	119	119	95
1900	Budget authority (total)	119	119	95
1930	Total budgetary resources available	172	126	95
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-13	.....	.....
1941	Unexpired unobligated balance, end of year	7	.....	.....
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	132	175	189
3010	New obligations, unexpired accounts	152	126	95
3011	Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020	Outlays (gross)	-103	-112	-133
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-8	.....	.....
3050	Unpaid obligations, end of year	175	189	151
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	132	175	189
3200	Obligated balance, end of year	175	189	151
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	119	119	95
	Outlays, gross:			
4010	Outlays from new discretionary authority	30	42	33
4011	Outlays from discretionary balances	73	70	100
4020	Outlays, gross (total)	103	112	133
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-3	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-3	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	3	.....	.....
4060	Additional offsets against budget authority only (total)	3	.....	.....
4070	Budget authority, net (discretionary)	119	119	95
4080	Outlays, net (discretionary)	100	112	133
4180	Budget authority, net (total)	119	119	95
4190	Outlays, net (total)	100	112	133

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

NATIONAL SECURITY ENGAGEMENT ACCOUNT

For necessary expenses to carry out the provisions of section 551 of the Foreign Assistance Act of 1961, \$30,000,000 shall be made available for a United States contribution to the Multinational Force and Observers mission in the Sinai and shall remain available until September 30, 2027.

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

Program and Financing (in millions of dollars)

Identification code 072-1032-0-1-152	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Peacekeeping Operations (Direct)	554	400	200
0900 Total new obligations, unexpired accounts (object class 41.0)	554	400	200
Budgetary resources:			
	Unobligated balance:		
1000 Unobligated balance brought forward, Oct 1	298	237	247
1010 Unobligated balance transfer to other accts [072-1037]	-13	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	85	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	371	237	247

	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	420	410	30
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3	.....	.....
1900	Budget authority (total)	423	410	30
1930	Total budgetary resources available	794	647	277
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3	.....	.....
1941	Unexpired unobligated balance, end of year	237	247	77
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	391	452	425
3010	New obligations, unexpired accounts	554	400	200
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-453	-427	-310
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-40	.....	.....
3050	Unpaid obligations, end of year	452	425	315
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	391	452	425
3200	Obligated balance, end of year	452	425	315
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	423	410	30
	Outlays, gross:			
4010	Outlays from new discretionary authority	118	144	10
4011	Outlays from discretionary balances	335	283	300
4020	Outlays, gross (total)	453	427	310
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-31	.....	.....
4033	Non-Federal sources	-3	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-34	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	31	.....	.....
4070	Budget authority, net (discretionary)	420	410	30
4080	Outlays, net (discretionary)	419	427	310
4180	Budget authority, net (total)	420	410	30
4190	Outlays, net (total)	419	427	310

The National Security Engagement Account (NSEA), formerly titled Peacekeeping Operations, funds U.S. assistance to international efforts to monitor and maintain peace around the world and provides funds to other programs carried out in furtherance of the national security interests of the United States. In FY 2026, support is planned to promote U.S. national security interests by advancing comprehensive and lasting peace between Israel and its neighbors through support of the Multinational Force and Observers Mission in the Sinai.

NONPROLIFERATION, ANTI-TERRORISM, DEMINING AND RELATED PROGRAMS

For necessary expenses for nonproliferation, anti-terrorism, demining and related programs and activities, \$745,000,000, to remain available until September 30, 2027, to carry out the provisions of chapter 8 of part II of the Foreign Assistance Act of 1961 for anti-terrorism assistance, chapter 9 of part II of the Foreign Assistance Act of 1961, section 504 of the FREEDOM Support Act (22 U.S.C. 5854), section 23 of the Arms Export Control Act (22 U.S.C. 2763), or the Foreign Assistance Act of 1961 for demining activities, the clearance of unexploded ordnance, the destruction of small arms, and related activities, notwithstanding any other provision of law, including activities implemented through nongovernmental and international organizations, and section 301 of the Foreign Assistance Act of 1961 for a United States contribution to the Comprehensive Nuclear Test Ban Treaty Preparatory Commission, and for a voluntary contribution to the International Atomic Energy Agency (IAEA): Provided, That funds made available under this heading for the Nonproliferation and Disarmament Fund shall be made available, notwithstanding any other provision of law and subject to prior consultation with, and the regular notification procedures of, the Committees on Appropriations, to promote bilateral and multilateral activities relating to nonproliferation, disarmament, and weapons destruction, and shall remain available until expended: Provided further, That such funds may also be used for such countries other than the Independent States of the former Soviet Union and international organizations when it is in the national security interest of the United States to do so: Provided further, That funds appropri-

NONPROLIFERATION, ANTI-TERRORISM, DEMINING AND RELATED
PROGRAMS—Continued

ated under this heading may be made available for the IAEA unless the Secretary of State determines that Israel is being denied its right to participate in the activities of that Agency: Provided further, That funds made available for conventional weapons destruction programs, including demining and related activities, in addition to funds otherwise available for such purposes, may be used for administrative expenses related to the operation and management of such programs and activities, subject to the regular notification procedures of the Committees on Appropriations.

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 011-1075-0-1-152	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Nonproliferation, Antiterrorism, Demining, and Related Programs (Direct)	1,075	950	900
0801 Reimbursable program activity	41	41	35
0900 Total new obligations, unexpired accounts	1,116	991	935
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	985	962	888
1001 Discretionary unobligated balance brought fwd, Oct 1	976	.....	.....
1010 Unobligated balance transfer to other accts [072-1037]	-14	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	68	.....	.....
1021 Recoveries of prior year unpaid obligations	17	.....	.....
1070 Unobligated balance (total)	1,056	962	888
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	970	870	745
Appropriations, mandatory:			
1221 Appropriations transferred from other acct (CHIPs Act) [019-1159]	17	17	17
Spending authority from offsetting collections, discretionary:			
1700 Collected	41	30	30
1900 Budget authority (total)	1,028	917	792
1930 Total budgetary resources available	2,084	1,879	1,680
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6	.....	.....
1941 Unexpired unobligated balance, end of year	962	888	745
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,417	1,333	1,085
3010 New obligations, unexpired accounts	1,116	991	935
3011 Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020 Outlays (gross)	-1,104	-1,239	-1,153
3040 Recoveries of prior year unpaid obligations, unexpired	-17	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-83	.....	.....
3050 Unpaid obligations, end of year	1,333	1,085	867
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,417	1,333	1,085
3200 Obligated balance, end of year	1,333	1,085	867
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,011	900	775
Outlays, gross:			
4010 Outlays from new discretionary authority	108	248	216
4011 Outlays from discretionary balances	992	982	925
4020 Outlays, gross (total)	1,100	1,230	1,141
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-31	-30	-30
4033 Non-Federal sources	-12	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-43	-30	-30
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	2	.....	.....
4060 Additional offsets against budget authority only (total)	2	.....	.....
4070 Budget authority, net (discretionary)	970	870	745
4080 Outlays, net (discretionary)	1,057	1,200	1,111
Mandatory:			
4090 Budget authority, gross	17	17	17
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	2	2

4101 Outlays from mandatory balances	4	7	10
4110 Outlays, gross (total)	4	9	12
4180 Budget authority, net (total)	987	887	762
4190 Outlays, net (total)	1,061	1,209	1,123

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

Object Classification (in millions of dollars)

Identification code 011-1075-0-1-152	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	15	10	8
25.2 Other services from non-Federal sources	365	350	325
31.0 Equipment	140	125	125
41.0 Grants, subsidies, and contributions	555	465	442
99.0 Direct obligations	1,075	950	900
99.0 Reimbursable obligations	41	41	35
99.9 Total new obligations, unexpired accounts	1,116	991	935

GLOBAL SECURITY CONTINGENCY FUND

Program and Financing (in millions of dollars)

Identification code 011-1041-0-1-152	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Global Security Contingency Fund (Direct)	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	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	3	4	.....
3010 New obligations, unexpired accounts	1	.....	.....
3020 Outlays (gross) .....	.....	-4	.....
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:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	.....	4	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	4	.....

The Global Security Contingency Fund (GSCF) permits the Department of State and the Department of Defense to combine resources and expertise to address emergent challenges and opportunities. The GSCF can be used to provide military and other security sector assistance to enhance a country's national-level military or other security forces' capabilities to conduct border and maritime security, internal defense, and counterterrorism operations, or to participate in or support military, stability, or peace support operations, consistent with U.S. foreign policy and national security interests. The GSCF can also be used to provide assistance to the justice sector (including law enforcement and prisons), rule of law programs, and stabilization efforts in cases where civilian providers are challenged in their ability to operate. Assistance programs under this account are collaboratively developed by the Department of State and the Department of Defense. The fund allows direct contributions from each Department to be transferred into the fund for implementation by the most appropriate agency

in a given situation, be it State, Defense, or others. No direct funding is requested.

FOREIGN MILITARY FINANCING LOAN PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011–1085–0–1–152	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	111		
Credit program obligations:			
0701 Direct loan subsidy			150
0702 Loan guarantee subsidy			150
0791 Direct program activities, subtotal			300
0900 Total new obligations, unexpired accounts (object class 41.0)	111		300
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [011–1082]	-9		
1011 Unobligated balance transfer from other acct [011–1082]	60		
1070 Unobligated balance (total)	51		
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [011–1082]	60		300
1900 Budget authority (total)	60		300
1930 Total budgetary resources available	111		300
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	60	170	68
3010 New obligations, unexpired accounts	111		300
3020 Outlays (gross)	-1	-102	-29
3050 Unpaid obligations, end of year	170	68	339
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	60	170	68
3200 Obligated balance, end of year	170	68	339
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	60		300
Outlays, gross:			
4011 Outlays from discretionary balances	1	102	29
4180 Budget authority, net (total)	60		300
4190 Outlays, net (total)	1	102	29

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

Identification code 011–1085–0–1–152	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 FMF Direct Loan Program	8,000	8,000	4,000
Direct loan subsidy (in percent):			
132001 FMF Direct Loan Program	1.93	0.00	3.75
132999 Weighted average subsidy rate	1.93	0.00	3.75
Direct loan subsidy budget authority:			
133001 FMF Direct Loan Program	1		150
Direct loan subsidy outlays:			
134001 FMF Direct Loan Program	1	102	29
Direct loan reestimates:			
135001 FMF Direct Loan Program	-85	-39	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 FMF Guaranteed Loan Program			4,000
Guaranteed loan subsidy (in percent):			
232001 FMF Guaranteed Loan Program			3.75
232999 Weighted average subsidy rate	0.00	0.00	3.75
Guaranteed loan subsidy budget authority:			
233001 FMF Guaranteed Loan Program			150

Foreign Military Financing (FMF) direct and guaranteed loans finance sales of defense articles, defense services, and design and construction services to foreign countries and international organizations. The FMF Loan Program Account was established pursuant to the Federal Credit Reform Act (FCRA) of 1990, as amended, to provide the funds necessary to support the cost of FMF direct loans and guarantees. Expenditures from

this account finance the subsidy cost of direct loan disbursements and loan guarantees committed, and are transferred to the respective FMF Financing Accounts.

FOREIGN MILITARY FINANCING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011–4122–0–3–152	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	8,000	8,000	4,000
0713 Payment of interest to Treasury	45	50	50
0742 Downward reestimates paid to receipt accounts	74	34	
0743 Interest on downward reestimates	11	5	
0900 Total new obligations, unexpired accounts	8,130	8,089	4,050
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	26	50	806
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	7,911	8,100	4,039
Spending authority from offsetting collections, mandatory:			
1800 Collected	658	1,802	1,901
1801 Change in uncollected payments, Federal sources	170		
1825 Spending authority from offsetting collections applied to repay debt	-585	-1,057	-1,298
1850 Spending auth from offsetting collections, mand (total)	243	745	603
1900 Budget authority (total)	8,154	8,845	4,642
1930 Total budgetary resources available	8,180	8,895	5,448
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	50	806	1,398
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		7,976	9,044
3010 New obligations, unexpired accounts	8,130	8,089	4,050
3020 Outlays (gross)	-154	-7,021	-7,021
3050 Unpaid obligations, end of year	7,976	9,044	6,073
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-170	-170
3070 Change in uncollected pymts, Fed sources, unexpired	-170		
3090 Uncollected pymts, Fed sources, end of year	-170	-170	-170
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		7,806	8,874
3200 Obligated balance, end of year	7,806	8,874	5,903

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	8,154	8,845	4,642
Financing disbursements:			
4110 Outlays, gross (total)	154	7,021	7,021
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-102	-29
4122 Interest on uninvested funds	-40	-68	-70
4123 Non-Federal sources	-617	-1,632	-1,802
4130 Offsets against gross budget authority and outlays (total)	-658	-1,802	-1,901
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-170		
4160 Budget authority, net (mandatory)	7,326	7,043	2,741
4170 Outlays, net (mandatory)	-504	5,219	5,120
4180 Budget authority, net (total)	7,326	7,043	2,741
4190 Outlays, net (total)	-504	5,219	5,120

Status of Direct Loans (in millions of dollars)

Identification code 011–4122–0–3–152	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	8,000	8,000	4,000
1150 Total direct loan obligations	8,000	8,000	4,000
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	589	24	2,719
1231 Disbursements: Direct loan disbursements	24	3,600	3,588

FOREIGN MILITARY FINANCING DIRECT LOAN FINANCING ACCOUNT—Continued

Status of Direct Loans—Continued

Identification code 011-4122-0-3-152	2024 actual	2025 est.	2026 est.
1251 Repayments: Repayments and prepayments	-589	-901	-840
1263 Write-offs for default: Direct loans		-4	-4
1290 Outstanding, end of year	24	2,719	5,463

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

Balance Sheet (in millions of dollars)

Identification code 011-4122-0-3-152	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	26	1,972
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	589	24
1402 Interest receivable	8	
1405 Allowance for subsidy cost (-)	-119	-24
1499 Net present value of assets related to direct loans	478	
1999 Total assets	504	1,972
LIABILITIES:		
Federal liabilities:		
2103 Debt	504	1,972
2104 Resources payable to Treasury		
2999 Total liabilities	504	1,972
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	504	1,972

FOREIGN MILITARY FINANCING GUARANTEED LOAN FINANCING ACCOUNT

Status of Guaranteed Loans (in millions of dollars)

Identification code 011-4386-0-3-152	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			4,000
2150 Total guaranteed loan commitments			4,000
2199 Guaranteed amount of guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year			
2231 Disbursements of new guaranteed loans			
2251 Repayments and prepayments			
2263 Adjustments: Terminations for default that result in claim payments			
2290 Outstanding, end of year			
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year			

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

FOREIGN MILITARY LOAN LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011-4121-0-3-152	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	2		
0900 Total new obligations, unexpired accounts (object class 41.0)	2		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2		
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (cash) from country loans	24	18	18
1820 Capital transfer of spending authority from offsetting collections to general fund	-24	-18	-18
1930 Total budgetary resources available	2		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2		
3020 Outlays (gross)	-2		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	2		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-24	-18	-18
4180 Budget authority, net (total)	-24	-18	-18
4190 Outlays, net (total)	-22	-18	-18

Status of Direct Loans (in millions of dollars)

Identification code 011-4121-0-3-152	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	191	168	151
1251 Repayments: Repayments and prepayments from country	-23	-17	-17
1290 Outstanding, end of year	168	151	134

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

Balance Sheet (in millions of dollars)

Identification code 011-4121-0-3-152	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	2	2
1601 Direct loans, gross	191	168
1602 Interest receivable	1,857	1,918
1603 Allowance for estimated uncollectible loans and interest (-)	-1,607	-2,069
1699 Value of assets related to direct loans	441	17
1999 Total assets	443	19
LIABILITIES:		
Federal liabilities:		
2102 Accrued Interest Payable to FFB		
2103 Debt - Principal owed to FFB		
2104 Resources payable to Treasury	2	2
2207 Non-Federal liabilities: Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	441	17
2999 Total liabilities	443	19

NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	443	19

LIABILITIES:			
2103	Federal liabilities: Debt	39	39
NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	39	39

MILITARY DEBT REDUCTION FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011-4174-0-3-152	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0713	Payment of interest to Treasury	1	
0900	Total new obligations, unexpired accounts	1	
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority	1	
Spending authority from offsetting collections, mandatory:			
1800	Collected	43	
1820	Capital transfer of spending authority from offsetting collections to general fund	-43	
1900	Budget authority (total)	1	
1930	Total budgetary resources available	1	
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts	1	
3020	Outlays (gross)	-1	
Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross	1	
Financing disbursements:			
4110	Outlays, gross (total)	1	
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources	-43	
4180	Budget authority, net (total)	1	-43
4190	Outlays, net (total)	1	-43

Status of Direct Loans (in millions of dollars)

Identification code 011-4174-0-3-152	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	259	259
1290	Outstanding, end of year	259	259

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

Balance Sheet (in millions of dollars)

Identification code 011-4174-0-3-152	2023 actual	2024 actual
ASSETS:		
1101	Federal assets: Fund balances with Treasury	
Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	259
1402	Interest receivable	
1405	Allowance for subsidy cost (-)	-220
1499	Net present value of assets related to direct loans	39
1999	Total assets	39

MULTILATERAL ASSISTANCE

Federal Funds

CONTRIBUTION TO THE CLEAN TECHNOLOGY FUND

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 020-0080-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Grants			
0001	Grants	125	
Credit program obligations:			
0701	Direct loan subsidy	105	
0791	Direct program activities, subtotal	105	
0900	Total new obligations, unexpired accounts (object class 41.0)	105	125
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	20	20
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	125	125
1930	Total budgetary resources available	125	145
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	20	20
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	238	314
3010	New obligations, unexpired accounts	105	125
3020	Outlays (gross)	-29	-170
3050	Unpaid obligations, end of year	314	269
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	238	314
3200	Obligated balance, end of year	314	269
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	125	125
Outlays, gross:			
4011	Outlays from discretionary balances	29	170
4180	Budget authority, net (total)	125	125
4190	Outlays, net (total)	29	170

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

Identification code 020-0080-0-1-151	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001	Clean Technology Fund Direct Loans	305	
Direct loan subsidy (in percent):			
132001	Clean Technology Fund Direct Loans	34.45	
132999	Weighted average subsidy rate	34.45	0.00
Direct loan subsidy budget authority:			
133001	Clean Technology Fund Direct Loans	105	
Direct loan subsidy outlays:			
134001	Clean Technology Fund Direct Loans	29	75
Direct loan reestimates:			
135001	Clean Technology Fund Direct Loans	-1	-7

Clean Technology Fund

There is no funding requested for the Clean Technology Fund (CTF) in FY 2026.

GLOBAL AGRICULTURE AND FOOD SECURITY PROGRAM

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 020–1475–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Global Agriculture and Food Security Program (Direct)	10	10	.....
0900 Total new obligations, unexpired accounts (object class 33.0)	10	10	.....
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10	10	.....
1930 Total budgetary resources available	10	10	.....
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	10	10	.....
3020 Outlays (gross)	-10	-10	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10	10	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	10	10	.....
4180 Budget authority, net (total)	10	10	.....
4190 Outlays, net (total)	10	10	.....

There is no funding requested for the Global Agriculture and Food Security Program (GAFSP) in FY 2026.

TREASURY INTERNATIONAL ASSISTANCE PROGRAMS

For contributions by the Secretary of the Treasury to international financial institutions and trust funds administered by such institutions, in addition to amounts otherwise available for such purposes, \$50,000,000, to remain available until expended: Provided, That of the amount made available under this heading, up to \$50,000,000 may be available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of loan guarantees to the international financial institutions: Provided further, That funds made available under this heading may be transferred to, and merged with, funds provided under the heading "Department of the Treasury—International Affairs Technical Assistance" in title III of this Act: Provided further, That such transfer authority is in addition to any transfer authority otherwise available in this Act and under any other provision of law.

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 020–1916–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Treasury International Assistance Program (Direct) .....	.....	17	15
Credit program obligations:			
0702 Loan guarantee subsidy .....	.....	31	.....
0791 Direct program activities, subtotal .....	.....	31	.....
0900 Total new obligations, unexpired accounts .....	.....	48	15
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	48	50
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	50	50	50
1120 Appropriations transferred to other acct [020–1045]	-2	.....	.....
1160 Appropriation, discretionary (total)	48	50	50
1930 Total budgetary resources available	48	98	100
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	48	50	85
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	12

3010	New obligations, unexpired accounts	48	15
3020	Outlays (gross)	-36	-25
3050	Unpaid obligations, end of year	12	2
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	.....	12
3200	Obligated balance, end of year	12	2

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	48	50
Outlays, gross:			
4010	Outlays from new discretionary authority	5	5
4011	Outlays from discretionary balances	31	20
4020	Outlays, gross (total)	36	25
4180	Budget authority, net (total)	48	50
4190	Outlays, net (total)	36	25

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

Identification code 020–1916–0–1–151	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 IBRD Loan Guarantee	2,000	.....
215002 AsDB Loan Guarantee	1,000	.....
215999 Total loan guarantee levels	3,000	.....
Guaranteed loan subsidy (in percent):			
232001 IBRD Loan Guarantee	0.62	.....
232002 AsDB Loan Guarantee	1.87	.....
232999 Weighted average subsidy rate	1.04	.....
Guaranteed loan subsidy budget authority:			
233001 IBRD Loan Guarantee	12	.....
233002 AsDB Loan Guarantee	19	.....
233999 Total subsidy budget authority	31	.....
Guaranteed loan subsidy outlays:			
234001 IBRD Loan Guarantee	12	.....
234002 AsDB Loan Guarantee	19	.....
234999 Total subsidy outlays	31	.....

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

Object Classification (in millions of dollars)

Identification code 020–1916–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
33.0	Investments and loans	17	.....
41.0	Grants, subsidies, and contributions	31	15
99.9	Total new obligations, unexpired accounts	48	15

TREASURY INTERNATIONAL ASSISTANCE PROGRAMS GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 020–4395–0–3–151	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	.....	31
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected	31	.....
1930	Total budgetary resources available	31	31
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	31	31

Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross	31	.....
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources	-31	.....
4180	Budget authority, net (total) .....		.....
4190	Outlays, net (total)	-31	.....

Status of Guaranteed Loans (in millions of dollars)

Identification code 020-4395-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority	3,000	.....
2150	Total guaranteed loan commitments	3,000	.....
2199	Guaranteed amount of guaranteed loan commitments	2,000	.....
Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year		3,000
2231	Disbursements of new guaranteed loans	3,000	.....
2251	Repayments and prepayments .....		.....
2261	Adjustments: Terminations for default that result in loans receivable .....		.....
2290	Outstanding, end of year	3,000	3,000
Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	3,000	3,000
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year .....		.....
2331	Disbursements for guaranteed loan claims .....		.....
2390	Outstanding, end of year .....		.....

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

GLOBAL ENVIRONMENT FACILITY**CONTRIBUTION TO THE INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT****LIMITATION ON CALLABLE CAPITAL SUBSCRIPTIONS**

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 020-0077-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Global Environment Facility	150	150
0002	International Bank for Reconstruction and Development	437	207
0091	Direct program activities, subtotal	587	357
0900	Total new obligations, unexpired accounts (object class 33.0)	587	357
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7,663	7,663
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	357	357
Spending authority from offsetting collections, discretionary:			
1700	Collected	230	.....
1900	Budget authority (total)	587	357
1930	Total budgetary resources available	8,250	8,020

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7,663	7,663
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	.....
3010	New obligations, unexpired accounts	587	357
3020	Outlays (gross)	-592	-357
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	.....

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	587	357
Outlays, gross:			
4010	Outlays from new discretionary authority	587	357
4011	Outlays from discretionary balances	5	.....
4020	Outlays, gross (total)	592	357
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-230	.....
4180	Budget authority, net (total)	357	357
4190	Outlays, net (total)	362	357

International Bank for Reconstruction and Development

There is no funding requested for the International Bank for Reconstruction and Development (IBRD) in FY 2026.

Global Environment Facility

There is no funding requested for the Global Environment Facility (GEF) in FY 2026.

International Finance Corporation

The International Finance Corporation (IFC) is the private sector arm of the World Bank Group. Established in 1956, it promotes private sector development in developing countries by making loans to and equity investments in private sector projects, mobilizing private capital alongside its own resources, and providing advisory and technical assistance services.

CONTRIBUTION TO THE INTERNATIONAL DEVELOPMENT ASSOCIATION

For payment to the International Development Association by the Secretary of the Treasury, \$1,066,184,000, 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 020-0073-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	International Development Association	1,630	1,380
0900	Total new obligations, unexpired accounts (object class 33.0)	1,630	1,380
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation - IDA	1,630	1,380
1900	Budget authority (total)	1,630	1,380
1930	Total budgetary resources available	1,630	1,380
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts	1,630	1,380
3020	Outlays (gross)	-1,630	-1,380
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	1,630	1,380
Outlays, gross:			
4010	Outlays from new discretionary authority	1,630	1,380
4180	Budget authority, net (total)	1,630	1,380
4190	Outlays, net (total)	1,630	1,380

CONTRIBUTION TO THE INTERNATIONAL DEVELOPMENT ASSOCIATION—Continued

International Development Association

The International Development Association (IDA) is the arm of the World Bank Group that supports poverty reduction and economic development in the world's 75 poorest countries across a wide range of sectors. Because countries receiving IDA financing are too poor and lack creditworthiness to attract sufficient capital to support their significant development needs, they depend on concessional finance—low or no interest loans and grants. Over time, IDA's support helps countries finance their development needs through domestic revenues and borrowing at non-concessional rates, including through international markets. As of September 2024, the United States holds the largest percent of total votes in IDA at 9.7 percent.

CONTRIBUTION TO MULTILATERAL INVESTMENT GUARANTEE AGENCY

Program and Financing (in millions of dollars)

Identification code 020–0084–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Reimbursable program activity	25	.....	.....
0900 Total new obligations, unexpired accounts (object class 33.0)	25	.....	.....
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	25	.....	.....
1930 Total budgetary resources available	25	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	22	22	22
3010 New obligations, unexpired accounts	25	.....	.....
3020 Outlays (gross)	-25	.....	.....
3050 Unpaid obligations, end of year	22	22	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	22	22	22
3200 Obligated balance, end of year	22	22	22
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	25	.....	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	25	.....	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-25	.....	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

The Multilateral Investment Guarantee Agency (MIGA) is a member of the World Bank Group designed to encourage the flow of foreign private investment to and among developing countries by issuing guarantees against non-commercial risks and carrying out investment promotion activities.

CONTRIBUTION TO THE INTER-AMERICAN DEVELOPMENT BANK

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

Program and Financing (in millions of dollars)

Identification code 020–0072–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 International Investment Corp .....	.....	.....	75
0900 Total new obligations, unexpired accounts (object class 33.0) .....	.....	.....	75
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,798	3,798	3,798

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	75
1930 Total budgetary resources available	3,798	3,798	3,873
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,798	3,798	3,798
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	75
3020 Outlays (gross) .....	.....	.....	-75
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	75
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	75
4180 Budget authority, net (total) .....	.....	.....	75
4190 Outlays, net (total) .....	.....	.....	75

Inter-American Development Bank

The Inter-American Development Bank (IDB) is the largest source of development financing for 26 countries in Latin America and the Caribbean. The United States is the largest shareholder in the IDB, with 30 percent of total shareholding, enabling the United States to wield significant influence over major decisions about the direction of the IDB.

Inter-American Investment Corporation (IDB Invest)

The Inter-American Investment Corporation, colloquially known as IDB Invest, is an arm of the Inter-American Development Bank Group established in 1984. IDB Invest promotes development of the private sector in Latin America and the Caribbean.

CONTRIBUTION TO THE ASIAN DEVELOPMENT FUND

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

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 020–0076–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Asian Development Fund	87	44	44
0091 Direct program activities, subtotal	87	44	44
0900 Total new obligations, unexpired accounts (object class 33.0)	87	44	44
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	748	748	748
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Fund	87	44	44
1930 Total budgetary resources available	835	792	792
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	748	748	748
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	87	44	44
3020 Outlays (gross)	-87	-44	-44
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	87	44	44
Outlays, gross:			
4010 Outlays from new discretionary authority	87	44	44
4180 Budget authority, net (total)	87	44	44
4190 Outlays, net (total)	87	44	44

Asian Development Bank

The AsDB provides market-based loans, concessional rate loans, and grants through two windows: (1) ordinary capital resources (OCR), which

makes market-based loans, concessional loans, and private sector investments and (2) the Asian Development Fund (AsDF), which provides grants to the poorest and most vulnerable countries.

The AsDB provides long-term loans at market-based rates to 39 low- and middle-income countries that utilize such resources to finance their national economies, build critical infrastructure, and support economic growth. AsDB also supports private sector development with technical assistance, loans, guarantees, and direct equity investments in viable private sector projects with strong development impacts. Through its lending, equity investments, trade finance, and technical assistance, AsDB supports investments in critical infrastructure, the expansion of private enterprise, and economic growth. Typically, the majority of AsDB assistance is for investments in finance, energy, transportation, water and urban infrastructure services, agriculture and natural resources, and public sector management.

Asian Development Fund

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

CONTRIBUTION TO THE AFRICAN DEVELOPMENT BANK

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

CONTRIBUTION TO THE AFRICAN DEVELOPMENT FUND

LIMITATION ON CALLABLE CAPITAL SUBSCRIPTIONS

The United States Governor of the African Development Bank may subscribe without fiscal year limitation to the callable capital portion of the United States share of increases in capital stock in an amount not to exceed \$8,656,174,624.

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 020-0082-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Bank	55	55	55
0002 Fund	197	197	.....
0900 Total new obligations, unexpired accounts (object class 33.0)	252	252	55
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Bank	252	55	55
1100 Appropriation - Fund .....	.....	197	.....
1160 Appropriation, discretionary (total)	252	252	55
1930 Total budgetary resources available	252	252	55
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	252	252	55
3020 Outlays (gross)	-252	-252	-55
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	252	252	55
Outlays, gross:			
4010 Outlays from new discretionary authority	252	252	55
4180 Budget authority, net (total)	252	252	55
4190 Outlays, net (total)	252	252	55

The African Development Bank Group includes: (1) the African Development Bank (AfDB) and (2) the African Development Fund (AfDF). 2024, approximately 36 percent of AfDB and 38 percent of AfDF project approvals were in the infrastructure sector, composed of investments in

transportation, power, water and sanitation, environment, and urban development.

African Development Bank

The AfDB provides public sector financing at market-linked rates to 23 middle-income African countries and provides loans, equity investments, lines of credit, and guarantees to support private sector investments in all 54 African member countries. The United States will remain the largest non-regional shareholder of the AfDB and the second-largest shareholder after Nigeria. The United States' shareholding is 6.35 percent.

African Development Fund

There is no funding requested for the African Development Fund (AfDF) in FY 2026.

CONTRIBUTION TO THE EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT

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

Program and Financing (in millions of dollars)

Identification code 020-0088-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity .....	.....	.....	88
0801 Reimbursable program activity	11	55	.....
0900 Total new obligations, unexpired accounts	11	55	88
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	88
Spending authority from offsetting collections, discretionary:			
1700 Collected	11	55	.....
1900 Budget authority (total)	11	55	88
1930 Total budgetary resources available	12	56	89
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	1
3010 New obligations, unexpired accounts	11	55	88
3020 Outlays (gross)	-11	-54	-89
3050 Unpaid obligations, end of year .....	.....	1	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-1	-1	.....
3200 Obligated balance, end of year	-1	.....	-1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	11	55	88
Outlays, gross:			
4010 Outlays from new discretionary authority	10	54	88
4011 Outlays from discretionary balances	1	.....	1
4020 Outlays, gross (total)	11	54	89
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-11	-55	.....
4180 Budget authority, net (total) .....	.....	.....	88
4190 Outlays, net (total) .....	.....	-1	89

Created in 1990, the European Bank for Reconstruction and Development (EBRD) supports market-oriented economic reform and democratic pluralism, predominately through private-sector lending and investments. Its original field of operation in the countries of Central and Eastern Europe and the former Soviet Union was expanded in 2012 to aid in the transitions

CONTRIBUTION TO THE EUROPEAN BANK FOR RECONSTRUCTION AND
DEVELOPMENT—Continued

of key countries in the Middle East and North Africa. The United States is the largest shareholder in the EBRD, with a 10 percent share of total voting power.

In December 2023, shareholders approved a 4 billion (\$4.4 billion) paid-in capital increase. As part of the capital increase, EBRD Management made several policy commitments on avoiding reliance on donor support for investments in Ukraine, procurement, private capital mobilization, and financial management.

All operations approved at the EBRD must comply with the principles of additionality, sound banking, and transition impact. The EBRD approves loans under three main sectors: financial institutions; industry, commerce, and agribusiness; and sustainable infrastructure. Approximately 75 percent of its financing is to the private sector. The EBRD has no separate concessional window and instead supports various multi-donor special funds that are used to fund technical cooperation as well as grants and concessional finance alongside EBRD financing. The EBRD invested \$17.9 billion in 2024 in 584 projects and mobilized over \$4 billion in private capital.

Object Classification (in millions of dollars)

Identification code 020–0088–0–1–151	2024 actual	2025 est.	2026 est.
33.0 Direct obligations: Investments and loans			88
99.0 Reimbursable obligations	11	55	
99.9 Total new obligations, unexpired accounts	11	55	88

CONTRIBUTION TO THE INTERNATIONAL FUND FOR AGRICULTURAL 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 020–1039–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Contributions to the International Fund for Agricultural Develop (Direct)	43	43	
0801 Reimbursable program activity	9		
0900 Total new obligations, unexpired accounts	52	43	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	43	43	
Spending authority from offsetting collections, discretionary:			
1700 Collected	9		
1701 Change in uncollected payments, Federal sources	-9		
1900 Budget authority (total)	43	43	
1930 Total budgetary resources available	52	43	
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	52	43	
3020 Outlays (gross)	-52	-43	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-9		
3070 Change in uncollected pymts, Fed sources, unexpired	9		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-9		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	43	43	
Outlays, gross:			
4010 Outlays from new discretionary authority	43	43	
4011 Outlays from discretionary balances	9		
4020 Outlays, gross (total)	52	43	

Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4033 Non-Federal sources	-9		
4040 Offsets against gross budget authority and outlays (total)	-9		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	9		
4070 Budget authority, net (discretionary)	43	43	
4080 Outlays, net (discretionary)	43	43	
4180 Budget authority, net (total)	43	43	
4190 Outlays, net (total)	43	43	

There is no funding requested for the International Fund for Agricultural Development (IFAD) in FY 2026.

Object Classification (in millions of dollars)

Identification code 020–1039–0–1–151	2024 actual	2025 est.	2026 est.
33.0 Direct obligations: Investments and loans	43	43	
99.0 Reimbursable obligations	9		
99.9 Total new obligations, unexpired accounts	52	43	

INTERNATIONAL AFFAIRS TECHNICAL ASSISTANCE

For necessary expenses to carry out the provisions of section 129 of the Foreign Assistance Act of 1961, \$30,000,000, to remain available until expended: Provided, That amounts made available under this heading may be made available to contract for services as described in section 129(d)(3)(A) of the Foreign Assistance Act of 1961, without regard to the location in which such services are performed.

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 020–1045–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 International Affairs Technical Assistance Program (Direct)	46	39	33
0801 International Affairs Technical Assistance Program (Reimbursable)	5	2	2
0900 Total new obligations, unexpired accounts	51	41	35
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	54	52	58
1021 Recoveries of prior year unpaid obligations	11	9	9
1070 Unobligated balance (total)	65	61	67
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	38	38	30
1121 Appropriations transferred from other acct [020–1916]	2		
1160 Appropriation, discretionary (total)	40	38	30
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1900 Budget authority (total)	41	38	30
1930 Total budgetary resources available	106	99	97
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	52	58	62
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	31	27	18
3010 New obligations, unexpired accounts	51	41	35
3020 Outlays (gross)	-43	-41	-35
3040 Recoveries of prior year unpaid obligations, unexpired	-11	-9	-9
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	27	18	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	31	27	18
3200 Obligated balance, end of year	27	18	9
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	41	38	30

Outlays, gross:			
4010	Outlays from new discretionary authority	25	18	14
4011	Outlays from discretionary balances	18	23	21
4020	Outlays, gross (total)	43	41	35
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	.....	.....
4180	Budget authority, net (total)	40	38	30
4190	Outlays, net (total)	42	41	35

International Affairs Technical Assistance Program

Pursuant to the Office of Technical Assistance's (OTA) authorizing statute, OTA builds capacity of finance ministries and central banks to effectively manage their public finances, strengthen their financial sectors, and combat financial crime. OTA expert advisors support the implementation of policy, management, and administrative reforms in the areas of revenue, budget, government debt, banking and financial services, and countering anti-money laundering and countering terrorism financing in developing and transitional countries in strategic regions such as the Indo-Pacific. OTA project support U.S. foreign policy and national security objectives by promoting economic self-reliance, creating opportunities for U.S. businesses and investments abroad, and reducing vulnerability to malign actors. As a bilateral Treasury program, OTA maintains flexibility to stand up new projects or pivot or curtail existing projects to advance Administration and Treasury leadership priorities. Appropriations to this account fund full-time resident advisors, intermittent advisors, program-related administrative costs, and project monitoring and evaluation.

Object Classification (in millions of dollars)

Identification code 020–1045–0–1–151	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
21.0 Travel and transportation of persons	4	3	3
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	19	17	16
25.2 Other services from non-Federal sources	12	8	4
25.3 Other goods and services from Federal sources	7	7	6
99.0 Direct obligations	46	39	33
99.0 Reimbursable obligations	5	2	2
99.9 Total new obligations, unexpired accounts	51	41	35

Employment Summary

Identification code 020–1045–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	11	10	10

FUNDS APPROPRIATED TO THE PRESIDENT

INTERNATIONAL ORGANIZATIONS AND 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 019–1005–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 International Organizations and Programs (Direct)	435	437	
0900 Total new obligations, unexpired accounts (object class 41.0)	435	437	
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	437	437	
1120 Appropriations transferred to other accts [019–1031]	-2		

1160	Appropriation, discretionary (total)	435	437
1900	Budget authority (total)	435	437
1930	Total budgetary resources available	435	437

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	510	437	437
3010	New obligations, unexpired accounts	435	437	.....
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-508	-437	-437
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	437	437	.....
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	510	437	437
3200	Obligated balance, end of year	437	437	.....

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	435	437	.....
Outlays, gross:			
4011	Outlays from discretionary balances	508	437	437
4180	Budget authority, net (total)	435	437	.....
4190	Outlays, net (total)	508	437	437

There is no funding requested in FY 2026 for the International Organizations & Programs account.

DEBT RESTRUCTURING

CANCELLATION

Of the unobligated balances from prior year appropriations available under this heading for Somalia, \$11,975,000 are hereby permanently cancelled.

TROPICAL FOREST AND CORAL REEF CONSERVATION

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 020–0091–0–1–151		2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0103	Tropical Forest Conservation Initiative	26	.....	11
0104	Debt Relief and Restructuring	66	.....	52
0191	Direct program activities, subtotal	92	.....	63
0900	Total new obligations, unexpired accounts (object class 41.0)	92	.....	63

Budgetary resources:

Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	296	245	159
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	41	25	.....
1131	Unobligated balance of appropriations permanently reduced (Sudan)		-111	.....
1131	Unobligated balance of appropriations permanently reduced (Somalia)			-12
1160	Appropriation, discretionary (total)	41	-86	-12
1930	Total budgetary resources available	337	159	147
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	245	159	84

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	158	234	153
3010	New obligations, unexpired accounts	92	.....	63
3020	Outlays (gross)	-16	-81	-67
3050	Unpaid obligations, end of year	234	153	149
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	158	234	153
3200	Obligated balance, end of year	234	153	149

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	41	-86	-12
Outlays, gross:			
4011	Outlays from discretionary balances	16	81	67
4180	Budget authority, net (total)	41	-86	-12

DEBT RESTRUCTURING—Continued
Program and Financing—Continued

Identification code 020–0091–0–1–151	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total)	16	81	67

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

Identification code 020–0091–0–1–151	2024 actual	2025 est.	2026 est.
Direct loan subsidy outlays:			
134003 Department of Agriculture	16	22	.....
134004 Defense Security Cooperation Agency .....	.....	43	.....
134006 U.S. Agency for Int'l Development .....	.....	1	.....
134999 Total subsidy outlays	16	66	.....

Debt Relief and Debt Restructuring

There is no funding requested for the Debt Relief and Debt Restructuring account in FY 2026. FY 2026 does include a cancellation request for \$11.9 million, leftover from a previous Somalia debt restructuring exercise.

CLEAN TECHNOLOGY FUND LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 020–4618–0–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	305	.....	.....
0713 Payment of interest to Treasury	4	12	19
0742 Downward reestimates paid to receipt accounts	1	7	.....
0900 Total new obligations, unexpired accounts	310	19	19
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	.....	79
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	202	12	19
Spending authority from offsetting collections, mandatory:			
1800 Collected	32	86	93
1801 Change in uncollected payments, Federal sources	76	.....	.....
1850 Spending auth from offsetting collections, mand (total)	108	86	93
1900 Budget authority (total)	310	98	112
1930 Total budgetary resources available	310	98	191
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	79	172
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,423	1,509	1,129
3010 New obligations, unexpired accounts	310	19	19
3020 Outlays (gross)	-224	-399	-406
3050 Unpaid obligations, end of year	1,509	1,129	742
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-237	-313	-313
3070 Change in uncollected pymts, Fed sources, unexpired	-76	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-313	-313	-313
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,186	1,196	816
3200 Obligated balance, end of year	1,196	816	429
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	310	98	112
Financing disbursements:			
4110 Outlays, gross (total)	224	399	406
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-29	-74	-74
4122 Interest on uninvested funds	-2	.....	.....
4123 Non-Federal sources	-1	-12	-19
4130 Offsets against gross budget authority and outlays (total)	-32	-86	-93

4140 Additional offsets against financing authority only (total):			
Change in uncollected pymts, Fed sources, unexpired	-76	.....	.....
4160 Budget authority, net (mandatory)	202	12	19
4170 Outlays, net (mandatory)	192	313	313
4180 Budget authority, net (total)	202	12	19
4190 Outlays, net (total)	192	313	313

Status of Direct Loans (in millions of dollars)

Identification code 020–4618–0–151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	305	.....	.....
1150 Total direct loan obligations	305	.....	.....
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	89	295	650
1231 Disbursements: Direct loan disbursements	219	387	387
1251 Repayments: Repayments and prepayments .....	.....	-9	-13
1263 Write-offs for default: Direct loans	-13	-23	-23
1290 Outstanding, end of year	295	650	1,001

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

Balance Sheet (in millions of dollars)

Identification code 020–4618–0–151	2023 actual	2024 actual
ASSETS:		
1401 Net value of assets related to post-1991 direct loans receivable:		
Direct loans receivable, gross	89	295
1999 Total assets	89	295

AGENCY FOR INTERNATIONAL DEVELOPMENT

Federal Funds

DEVELOPMENT 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 072–1021–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Development Assistance Program (Direct)	4,376	4,105	3,982
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,598	4,158	3,983
1010 Unobligated balance transfer to other accts [077–0110]	-5	-1	-1
1021 Recoveries of prior year unpaid obligations	10	.....	.....
1070 Unobligated balance (total)	4,603	4,157	3,982
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,931	3,931	.....
1900 Budget authority (total)	3,931	3,931	.....
1930 Total budgetary resources available	8,534	8,088	3,982
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4,158	3,983	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7,518	8,327	8,834
3010 New obligations, unexpired accounts	4,376	4,105	3,982
3011 Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020 Outlays (gross)	-3,553	-3,598	-3,382
3040 Recoveries of prior year unpaid obligations, unexpired	-10	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-6	.....	.....
3050 Unpaid obligations, end of year	8,327	8,834	9,434

3060	Uncollected payments:			
	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7,516	8,325	8,832
3200	Obligated balance, end of year	8,325	8,832	9,432
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	3,931	3,931	
	Outlays, gross:			
4010	Outlays from new discretionary authority		393	
4011	Outlays from discretionary balances	3,553	3,205	3,382
4020	Outlays, gross (total)	3,553	3,598	3,382
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-2		
4040	Offsets against gross budget authority and outlays (total)	-2		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	2		
4060	Additional offsets against budget authority only (total)	2		
4070	Budget authority, net (discretionary)	3,931	3,931	
4080	Outlays, net (discretionary)	3,551	3,598	3,382
4180	Budget authority, net (total)	3,931	3,931	
4190	Outlays, net (total)	3,551	3,598	3,382

There is no funding requested in FY 2026 for the Development Assistance (DA) account.

Object Classification (in millions of dollars)

Identification code 072-1021-0-1-151	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	44	44	
11.3 Other than full-time permanent	10	10	
11.5 Other personnel compensation	1	1	
11.9 Total personnel compensation	55	55	
12.1 Civilian personnel benefits	10	10	
21.0 Travel and transportation of persons	6	6	
23.1 Rental payments to GSA	5	5	
23.3 Communications, utilities, and miscellaneous charges	2	2	
25.1 Advisory and assistance services	127	120	
25.2 Other services from non-Federal sources	40	35	
25.3 Other goods and services from Federal sources	3	2	
31.0 Equipment	1		
41.0 Grants, subsidies, and contributions	4,127	3,870	3,982
99.9 Total new obligations, unexpired accounts	4,376	4,105	3,982

Employment Summary

Identification code 072-1021-0-1-151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	335	300	

CHILD SURVIVAL AND HEALTH PROGRAMS

Program and Financing (in millions of dollars)

Identification code 072-1095-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Child Survival and Health Programs (Direct)	10	10	10
0900 Total new obligations, unexpired accounts (object class 41.0)	10	10	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	33	23	13
1930 Total budgetary resources available	33	23	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	23	13	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	18	20

3010 New obligations, unexpired accounts	10	10	10
3020 Outlays (gross)		-8	-7
3050 Unpaid obligations, end of year	18	20	23
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-5	-5
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	13	15
3200 Obligated balance, end of year	13	15	18

Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		8	7
4180 Budget authority, net (total)			
4190 Outlays, net (total)		8	7

Prior to 2008, funds were appropriated to the Child Survival and Health Programs account to support activities that address family planning/reproductive health; child survival and maternal. Additionally, funding for HIV/AIDS was appropriated in the Global HIV/AIDS Initiative account for this purpose through 2007. Beginning in 2008, funds for these activities were appropriated in the Global Health and Child Survival (now Global Health Programs) account.

HIV/AIDS WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 072-1033-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 HIV/AIDS Working Capital Fund (Reimbursable)	1,075	400	400
0900 Total new obligations, unexpired accounts (object class 41.0)	1,075	400	400
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	438	371	447
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,328	476	400
1701 Change in uncollected payments, Federal sources	-320		
1750 Spending auth from offsetting collections, disc (total)	1,008	476	400
1930 Total budgetary resources available	1,446	847	847
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	371	447	447
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	649	1,084	527
3010 New obligations, unexpired accounts	1,075	400	400
3020 Outlays (gross)	-640	-957	-562
3050 Unpaid obligations, end of year	1,084	527	365
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-320		
3070 Change in uncollected pymts, Fed sources, unexpired	320		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	329	1,084	527
3200 Obligated balance, end of year	1,084	527	365

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,008	476	400
Outlays, gross:			
4010 Outlays from new discretionary authority	201	309	260
4011 Outlays from discretionary balances	439	648	302
4020 Outlays, gross (total)	640	957	562
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,328	-476	-400
4040 Offsets against gross budget authority and outlays (total)	-1,328	-476	-400
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	320		
4060 Additional offsets against budget authority only (total)	320		
4080 Outlays, net (discretionary)	-688	481	162
4180 Budget authority, net (total)			

HIV/AIDS WORKING CAPITAL FUND—Continued
Program and Financing—Continued

Identification code 072–1033–0–1–151	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total)	-688	481	162

The HIV/AIDS Working Capital Fund (WCF) was established to assist in providing pharmaceuticals and other products needed to provide care to and treatment for persons with HIV/AIDS and related infections. Funds in the WCF may also be made available for pharmaceuticals and other products for other global health activities.

DEVELOPMENT FUND FOR AFRICA

Program and Financing (in millions of dollars)

Identification code 072–1014–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Development Fund for Africa (Direct)		1	1
0900 Total new obligations, unexpired accounts (object class 41.0)		1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	4
1930 Total budgetary resources available	5	5	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	4	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts		1	1
3050 Unpaid obligations, end of year		1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	2
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

For FY 2026, no new assistance for this fund is requested in the Budget

ASSISTANCE FOR EUROPE, EURASIA AND CENTRAL ASIA

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 072–0306–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Assistance for Europe, Eurasia and Central Asia (Direct)	1,102	1,000	980
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	750	1,997	1,457
1012 Unobligated balance transfers between expired and unexpired accounts	2		
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	755	1,997	1,457
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,345	460	
1900 Budget authority (total)	2,345	460	
1930 Total budgetary resources available	3,100	2,457	1,457
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	1,997	1,457	477
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,617	1,819	1,083
3010 New obligations, unexpired accounts	1,102	1,000	980

3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-891	-1,736	-1,080
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-11		
3050 Unpaid obligations, end of year	1,819	1,083	983
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,617	1,819	1,083
3200 Obligated balance, end of year	1,819	1,083	983

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,345	460	
Outlays, gross:			
4010 Outlays from new discretionary authority		23	
4011 Outlays from discretionary balances	891	1,713	1,080
4020 Outlays, gross (total)	891	1,736	1,080
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4070 Budget authority, net (discretionary)	2,345	460	
4080 Outlays, net (discretionary)	890	1,736	1,080
4180 Budget authority, net (total)	2,345	460	
4190 Outlays, net (total)	890	1,736	1,080

There is no funding requested in FY 2026 for the Assistance for Europe, Eurasia and Central Asia (AEECA) account.

Object Classification (in millions of dollars)

Identification code 072–0306–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	1	1	1
25.3 Other goods and services from Federal sources	3	3	2
26.0 Supplies and materials	1	1	1
41.0 Grants, subsidies, and contributions	1,097	995	976
99.9 Total new obligations, unexpired accounts	1,102	1,000	980

ASSISTANCE FOR EASTERN EUROPE AND THE BALTIC STATES

Program and Financing (in millions of dollars)

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

This account provided funds for assistance programs in Eastern Europe and the Baltic States. Beginning in 2009, funds for these activities have been appropriated and requested in other assistance accounts.

ASSISTANCE FOR THE INDEPENDENT STATES OF THE FORMER SOVIET UNION

Program and Financing (in millions of dollars)

Identification code 072–1093–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Assistance for the Independent States of the Former Soviet Union (Direct)	3	1	1
0900 Total new obligations, unexpired accounts (object class 41.0)	3	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	2	1
1930 Total budgetary resources available	5	2	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	1	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	5	2
3010 New obligations, unexpired accounts	3	1	1
3020 Outlays (gross)		-4	-1
3050 Unpaid obligations, end of year	5	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	5	2
3200 Obligated balance, end of year	5	2	2
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		4	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)		4	1

This account provided funds for assistance programs that fostered the democratic and economic transitions of the independent states that emerged from the former Soviet Union, as well as related efforts to address social sector reform and combat transnational threats. Beginning in 2009, funds for these activities were appropriated and requested in other assistance accounts. There are no resources requested in the FY 2026 Budget for these activities.

INTERNATIONAL DISASTER 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 072–1035–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 International Disaster Assistance (Direct)	7,781	4,250	3,250
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	764	3,659	3,438
1021 Recoveries of prior year unpaid obligations	92		
1070 Unobligated balance (total)	856	3,659	3,438
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10,434	4,029	
1121 Appropriations transferred from other acct [019–1143]	150		
1160 Appropriation, discretionary (total)	10,584	4,029	
1900 Budget authority (total)	10,584	4,029	
1930 Total budgetary resources available	11,440	7,688	3,438
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,659	3,438	188
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6,623	7,922	6,716
3010 New obligations, unexpired accounts	7,781	4,250	3,250
3020 Outlays (gross)	-6,390	-5,456	-3,327
3040 Recoveries of prior year unpaid obligations, unexpired	-92		
3050 Unpaid obligations, end of year	7,922	6,716	6,639

Memorandum (non-add) entries:

3100 Obligated balance, start of year	6,623	7,922	6,716
3200 Obligated balance, end of year	7,922	6,716	6,639

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	10,584	4,029	
Outlays, gross:			
4010 Outlays from new discretionary authority	1,219	1,410	
4011 Outlays from discretionary balances	5,171	4,046	3,327
4020 Outlays, gross (total)	6,390	5,456	3,327
4180 Budget authority, net (total)	10,584	4,029	
4190 Outlays, net (total)	6,390	5,456	3,327

There is no funding requested in FY 2026 for the International Disaster Assistance (IDA) account.

Object Classification (in millions of dollars)

Identification code 072–1035–0–1–151	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	1	1	
11.9 Total personnel compensation	1	1	
12.1 Civilian personnel benefits	1	1	
21.0 Travel and transportation of persons	1	1	
23.1 Rental payments to GSA		1	
23.2 Rental payments to others	2		
25.1 Advisory and assistance services	192		
41.0 Grants, subsidies, and contributions	7,584	4,246	3,250
99.9 Total new obligations, unexpired accounts	7,781	4,250	3,250

Employment Summary

Identification code 072–1035–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	15	15	

FUNDS APPROPRIATED TO THE PRESIDENT

OPERATING 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 072–1000–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating Expenses of the Agency for International Development (Direct)	1,808	1,836	
0002 Foreign national separation fund	3	3	
0799 Total direct obligations	1,811	1,839	
0801 Operating Expenses of the Agency for International Development (Reimbursable)	103	100	
0900 Total new obligations, unexpired accounts	1,914	1,939	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	161	136	
1001 Discretionary unobligated balance brought fwd, Oct 1	161		
1012 Unobligated balance transfers between expired and unexpired accounts	57		
1021 Recoveries of prior year unpaid obligations	3		
1033 Recoveries of prior year paid obligations	1	5	
1070 Unobligated balance (total)	222	141	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,734	1,695	
Spending authority from offsetting collections, discretionary:			
1700 Collected	98	98	
1701 Change in uncollected payments, Federal sources	5	5	
1750 Spending auth from offsetting collections, disc (total)	103	103	
1900 Budget authority (total)	1,837	1,798	
1930 Total budgetary resources available	2,059	1,939	
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-9		

FUNDS APPROPRIATED TO THE PRESIDENT—Continued

Program and Financing—Continued

Identification code 072–1000–0–1–151	2024 actual	2025 est.	2026 est.
1941 Unexpired unobligated balance, end of year	136		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	946	785	1,124
3010 New obligations, unexpired accounts	1,914	1,939	
3011 Obligations ("upward adjustments"), expired accounts	6		
3020 Outlays (gross)	-1,942	-1,600	-596
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-136		
3050 Unpaid obligations, end of year	785	1,124	528
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-17	-14	-19
3070 Change in uncollected pymts, Fed sources, unexpired	-5	-5	
3071 Change in uncollected pymts, Fed sources, expired	8		
3090 Uncollected pymts, Fed sources, end of year	-14	-19	-19
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	929	771	1,105
3200 Obligated balance, end of year	771	1,105	509
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,837	1,798	
Outlays, gross:			
4010 Outlays from new discretionary authority	1,155	1,200	
4011 Outlays from discretionary balances	786	400	596
4020 Outlays, gross (total)	1,941	1,600	596
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-102	-102	
4033 Non-Federal sources	-1	-1	
4040 Offsets against gross budget authority and outlays (total)	-103	-103	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-5	-5	
4052 Offsetting collections credited to expired accounts	4		
4053 Recoveries of prior year paid obligations, unexpired accounts	1	5	
4070 Budget authority, net (discretionary)	1,734	1,695	
4080 Outlays, net (discretionary)	1,838	1,497	596
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1		
4180 Budget authority, net (total)	1,734	1,695	
4190 Outlays, net (total)	1,839	1,497	596

There is no funding requested in FY 2026 for the USAID Operating Expenses (OE) account.

Object Classification (in millions of dollars)

Identification code 072–1000–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	571	570	
11.3 Other than full-time permanent	90	90	
11.5 Other personnel compensation	60	60	
11.8 Special personal services payments	1	1	
11.9 Total personnel compensation	722	721	
12.1 Civilian personnel benefits	271	280	
21.0 Travel and transportation of persons	96	110	
22.0 Transportation of things	29	35	
23.1 Rental payments to GSA	22	22	
23.2 Rental payments to others	59	59	
23.3 Communications, utilities, and miscellaneous charges	18	18	
25.1 Advisory and assistance services	295	295	
25.2 Other services from non-Federal sources	16	16	
25.3 Other goods and services from Federal sources	189	189	
25.4 Operation and maintenance of facilities	10	10	
25.6 Medical care	1	1	
25.7 Operation and maintenance of equipment	8	8	
26.0 Supplies and materials	7	7	
31.0 Equipment	54	54	
32.0 Land and structures	13	13	
42.0 Insurance claims and indemnities	1	1	
99.0 Direct obligations	1,811	1,839	

99.0 Reimbursable obligations	103	100	
99.9 Total new obligations, unexpired accounts	1,914	1,939	

Employment Summary

Identification code 072–1000–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	3,857	3,857	
2001 Reimbursable civilian full-time equivalent employment	5	5	

CAPITAL INVESTMENT FUND

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 072–0300–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 IT/New Construction	268	292	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	32	32	
1011 Unobligated balance transfer from other acct [047–0616]	7	1	1
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	41	33	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - IT/New Construction	259	259	
1930 Total budgetary resources available	300	292	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	32		1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	46	44	55
3010 New obligations, unexpired accounts	268	292	
3020 Outlays (gross)	-268	-281	-23
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	44	55	32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	46	44	55
3200 Obligated balance, end of year	44	55	32
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	259	259	
Outlays, gross:			
4010 Outlays from new discretionary authority	229	246	
4011 Outlays from discretionary balances	39	35	23
4020 Outlays, gross (total)	268	281	23
4180 Budget authority, net (total)	259	259	
4190 Outlays, net (total)	268	281	23

There is no funding requested in FY 2026 for the USAID Capital Investment Fund (CIF) account.

Object Classification (in millions of dollars)

Identification code 072–0300–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	76	84	
25.4 Operation and maintenance of facilities	4	18	
32.0 Land and structures	188	190	
99.0 Direct obligations	268	292	
99.9 Total new obligations, unexpired accounts	268	292	

TRANSITION INITIATIVES

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 072–1027–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Transition Initiatives (Direct)	130	100	15
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	56	40	15
1021 Recoveries of prior year unpaid obligations	14		
1070 Unobligated balance (total)	70	40	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	100	75	
1930 Total budgetary resources available	170	115	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	40	15	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	204	142	134
3010 New obligations, unexpired accounts	130	100	15
3020 Outlays (gross)	-178	-108	-70
3040 Recoveries of prior year unpaid obligations, unexpired	-14		
3050 Unpaid obligations, end of year	142	134	79
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	204	142	134
3200 Obligated balance, end of year	142	134	79
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	100	75	
Outlays, gross:			
4010 Outlays from new discretionary authority	47	19	
4011 Outlays from discretionary balances	131	89	70
4020 Outlays, gross (total)	178	108	70
4180 Budget authority, net (total)	100	75	
4190 Outlays, net (total)	178	108	70

There is no funding requested in FY 2026 for the Transition Initiatives (TI) account.

Object Classification (in millions of dollars)

Identification code 072–1027–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
12.1 Civilian personnel benefits	2	2	2
21.0 Travel and transportation of persons	3	3	3
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others	1	1	1
25.3 Other goods and services from Federal sources	3	3	3
41.0 Grants, subsidies, and contributions	120	90	5
99.9 Total new obligations, unexpired accounts	130	100	15

Employment Summary

Identification code 072–1027–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2	2	2

CONFLICT STABILIZATION OPERATIONS**Program and Financing** (in millions of dollars)

Identification code 072–0305–0–1–151	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			

4190 Outlays, net (total)

OFFICE OF 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 072–1007–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating Expenses, Office of Inspector General (Direct)	93	89	
0801 Operating Expenses, Office of Inspector General (Reimbursable)	3	5	
0900 Total new obligations, unexpired accounts	96	94	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	25	23
1012 Unobligated balance transfers between expired and unexpired accounts	1		
1021 Recoveries of prior year unpaid obligations	2	1	
1070 Unobligated balance (total)	19	26	23
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	99	86	
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	5	
1900 Budget authority (total)	102	91	
1930 Total budgetary resources available	121	117	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	25	23	23
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	48	44	44
3010 New obligations, unexpired accounts	96	94	
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-94	-93	-40
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-1	
3041 Recoveries of prior year unpaid obligations, expired	-6		
3050 Unpaid obligations, end of year	44	44	4
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-6
3090 Uncollected pymts, Fed sources, end of year	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	42	38	38
3200 Obligated balance, end of year	38	38	-2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	102	91	
Outlays, gross:			
4010 Outlays from new discretionary authority	53	76	
4011 Outlays from discretionary balances	41	17	40
4020 Outlays, gross (total)	94	93	40
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3	-5	
4040 Offsets against gross budget authority and outlays (total)	-3	-5	
4180 Budget authority, net (total)	99	86	
4190 Outlays, net (total)	91	88	40

There is no funding requested in FY 2026 for the USAID Office of the Inspector General (OIG) account.

Object Classification (in millions of dollars)

Identification code 072–1007–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	37	37	
11.3 Other than full-time permanent	3	3	
11.9 Total personnel compensation	40	40	
12.1 Civilian personnel benefits	15	15	
21.0 Travel and transportation of persons	4	4	

OFFICE OF INSPECTOR GENERAL—Continued
Object Classification—Continued

Identification code 072–1007–0–1–151	2024 actual	2025 est.	2026 est.
22.0 Transportation of things	1	1	.....
23.1 Rental payments to GSA	3	3	.....
23.2 Rental payments to others	2	2	.....
25.1 Advisory and assistance services	11	11	.....
25.2 Other services from non-Federal sources	1	1	.....
25.3 Other goods and services from Federal sources	12	8	.....
25.7 Operation and maintenance of equipment	1	1	.....
31.0 Equipment	3	3	.....
99.0 Direct obligations	93	89	.....
99.0 Reimbursable obligations	3	5	.....
99.9 Total new obligations, unexpired accounts	96	94	.....

Employment Summary

Identification code 072–1007–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	235	235	.....

PROPERTY MANAGEMENT FUND

Program and Financing (in millions of dollars)

Identification code 072–4175–0–3–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Property Management Fund (Reimbursable)	4	10	.....
0900 Total new obligations, unexpired accounts (object class 25.4)	4	10	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	13	3
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	.....	.....
1930 Total budgetary resources available	17	13	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	3	10
3010 New obligations, unexpired accounts	4	10	.....
3020 Outlays (gross)	-2	-3	-5
3050 Unpaid obligations, end of year	3	10	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	3	10
3200 Obligated balance, end of year	3	10	5
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	1	.....	.....
4101 Outlays from mandatory balances	1	3	5
4110 Outlays, gross (total)	2	3	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1	.....	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	1	3	5

This Fund, as authorized by Public Law 101–513, is maintained for the deposit of proceeds from the sale of overseas property acquired by the U.S. Agency for International Development (USAID). The proceeds are available to construct or otherwise acquire outside the United States: 1) essential living quarters, office space, and necessary supporting facilities for use of USAID personnel; and 2) schools (including dormitories and boarding facilities) and hospitals for use of USAID and other U.S. Government personnel and their dependents. In addition, the proceeds may be used to equip, staff, operate, and maintain such schools and hospitals. Pursuant to the

merger of USAID with the Department of State, remaining balances in this Fund will be managed by the Department of State.

UKRAINE LOAN GUARANTEES FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 072–4345–0–3–151	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	28
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	28	28
1930 Total budgetary resources available	28	56
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	28	56
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	28	28
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds	-28	-28
4180 Budget authority, net (total)
4190 Outlays, net (total)	-28	-28

Balance Sheet (in millions of dollars)

Identification code 072–4345–0–3–151	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	267	267
Investments in U.S. securities:		
1106 Receivables, net .....	.....	.....
1999 Total assets	267	267
LIABILITIES:		
2105 Federal liabilities: Other	267	267
2204 Non-Federal liabilities: Liabilities for loan guarantees .....	.....	.....
2999 Total liabilities	267	267
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	267	267

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 072–4513–0–4–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Working Capital Fund (Reimbursable)	24	25	25
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	26	28	28
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	27	28	28
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	34	25	25
1701 Change in uncollected payments, Federal sources	-9	.....	.....
1750 Spending auth from offsetting collections, disc (total)	25	25	25
1930 Total budgetary resources available	52	53	53
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	28	28	28
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	21	.....
3010 New obligations, unexpired accounts	24	25	25
3020 Outlays (gross)	-17	-46	-25
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	21	.....	.....

	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-21	-12	-12
3070	Change in uncollected pymts, Fed sources, unexpired	9
3090	Uncollected pymts, Fed sources, end of year	-12	-12	-12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-6	9	-12
3200	Obligated balance, end of year	9	-12	-12

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	25	25	25
Outlays, gross:				
4010	Outlays from new discretionary authority	6	25	25
4011	Outlays from discretionary balances	11	21
		<hr/>	<hr/>	<hr/>
4020	Outlays, gross (total)	17	46	25
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-33	-25	-25
4033	Non-Federal sources	-1
		<hr/>	<hr/>	<hr/>
4040	Offsets against gross budget authority and outlays (total)	-34	-25	-25
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	9
4080	Outlays, net (discretionary)	-17	21
4180	Budget authority, net (total)
4190	Outlays, net (total)	-17	21

The Fund, authorized by section 635(m) of the Foreign Assistance Act of 1961, finances on a reimbursable basis the costs associated with providing administrative support to the United States Agency for International Development (USAID) and other agencies under the International Cooperative Administrative Support Services (ICASS) program overseas. Under ICASS, each agency pays a proportional share of the cost of those services they have agreed to receive. Working through inter-agency councils at post, all agencies have a say in determining which services the USAID mission will provide, defining service standards, reviewing costs, and determining funding levels. The Fund is also used for deposit of rebates from the use of Federal credit cards, the deposits then being made available for start-up costs at new ICASS service-provider missions and technical support to missions currently providing services. Pursuant to the merger of USAID with the Department of State, remaining balances in this Fund will be managed by the Department of State.

Object Classification (in millions of dollars)

Identification code 072-4513-0-4-151				2024 actual	2025 est.	2026 est.
Reimbursable obligations:						
Personnel compensation:						
11.3	Other than full-time permanent	4	4	4		
11.5	Other personnel compensation	1	1	1		
11.9	Total personnel compensation	5	5	5		
12.1	Civilian personnel benefits	2	2	2		
23.2	Rental payments to others	1	1	1		
23.3	Communications, utilities, and miscellaneous charges	2	2	2		
25.1	Advisory and assistance services	5	6	6		
25.4	Operation and maintenance of facilities	2	2	2		
25.7	Operation and maintenance of equipment	1	1	1		
26.0	Supplies and materials	2	2	2		
31.0	Equipment	1	1	1		
32.0	Land and structures	1	1	1		
99.0	Reimbursable obligations	22	23	23		
99.5	Adjustment for rounding	2	2	2		
99.9	Total new obligations, unexpired accounts	24	25	25		

LOAN GUARANTEES TO ISRAEL PROGRAM ACCOUNT**Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program** (in millions of dollars)

Identification code 072-0301-0-1-151				2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:						
215001	Loan Guarantees to Israel	500	500	500		
Guaranteed loan subsidy (in percent):						
232001	Loan Guarantees to Israel	0.00	0.00	0.00		

Guaranteed loan reestimates:			
235001	Loan Guarantees to Israel	-296	-301

LOAN GUARANTEES TO ISRAEL FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 072-4119-0-3-151				2024 actual	2025 est.	2026 est.
Obligations by program activity:						
Credit program obligations:						
0742	Downward reestimates paid to receipt accounts	79	82			
0743	Interest on downward reestimates	217	219			
0900	Total new obligations, unexpired accounts	296	301			
Budgetary resources:						
Unobligated balance:						
1000	Unobligated balance brought forward, Oct 1	863	600	322		
Financing authority:						
Spending authority from offsetting collections, mandatory:						
1800	Collected	33	23	15		
1930	Total budgetary resources available	896	623	337		
Memorandum (non-add) entries:						
1941	Unexpired unobligated balance, end of year	600	322	337		
Change in obligated balance:						
Unpaid obligations:						
3010	New obligations, unexpired accounts	296	301			
3020	Outlays (gross)	-296	-301			
Financing authority and disbursements, net:						
Mandatory:						
4090	Budget authority, gross	33	23	15		
Financing disbursements:						
4110	Outlays, gross (total)	296	301			
Offsets against gross financing authority and disbursements:						
Offsetting collections (collected) from:						
4122	Interest on uninvested funds	-33	-23	-15		
4180	Budget authority, net (total)					
4190	Outlays, net (total)	263	278	-15		

Status of Guaranteed Loans (in millions of dollars)

Identification code 072-4119-0-3-151				2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:						
2121	Limitation available from carry-forward	3,314	2,814	2,314		
2143	Uncommitted limitation carried forward	-2,814	-2,314	-1,814		
2150	Total guaranteed loan commitments	500	500	500		
2199	Guaranteed amount of guaranteed loan commitments					
Cumulative balance of guaranteed loans outstanding:						
2210	Outstanding, start of year	7,205	6,859	6,513		
2231	Disbursements of new guaranteed loans	500	500	500		
2251	Repayments and prepayments	-846	-846	-946		
2264	Adjustments: Other adjustments, net					
2290	Outstanding, end of year	6,859	6,513	6,067		
Memorandum:						
2299	Guaranteed amount of guaranteed loans outstanding, end of year	6,859	6,513	6,067		

Balance Sheet (in millions of dollars)

Identification code 072-4119-0-3-151				2023 actual	2024 actual
ASSETS:					
Federal assets:					
1101	Fund balances with Treasury	966		966	
Investments in U.S. securities:					
1106	Receivables, net				
1999	Total assets	966		966	
LIABILITIES:					
2105	Federal liabilities: Other	150		150	
2204	Non-Federal liabilities: Liabilities for loan guarantees	816		816	
2999	Total liabilities	966		966	
NET POSITION:					
3300	Cumulative results of operations				

LOAN GUARANTEES TO ISRAEL FINANCING ACCOUNT—Continued

Balance Sheet—Continued

Identification code 072-4119-0-3-151	2023 actual	2024 actual
4999 Total upward reestimate subsidy BA [72-0301]	966	966

MENA LOAN GUARANTEE PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 072-0409-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0707 Reestimates of loan guarantee subsidy	17	.....	.....
0708 Interest on reestimates of loan guarantee subsidy	5	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	22	.....	.....
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	22	.....	.....
1900 Budget authority (total)	22	.....	.....
1930 Total budgetary resources available	22	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	22	.....	.....
3020 Outlays (gross)	-22	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	22	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	22	.....	.....
4180 Budget authority, net (total)	22	.....	.....
4190 Outlays, net (total)	22	.....	.....

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

Identification code 072-0409-0-1-151	2024 actual	2025 est.	2026 est.
Guaranteed loan reestimates:			
235002 Loan Guarantees to Jordan	22	-24	.....
235999 Total guaranteed loan reestimates	22	-24	.....

MENA LOAN GUARANTEE FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 072-4493-0-3-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0742 Downward reestimates paid to receipt accounts .....	.....	18	.....
0743 Interest on downward reestimates .....	.....	6	.....
0900 Total new obligations, unexpired accounts .....	.....	24	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	145	172	180
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	27	32	33
1930 Total budgetary resources available	172	204	213
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	172	180	213
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	24
3010 New obligations, unexpired accounts .....	.....	24	.....
3050 Unpaid obligations, end of year .....	.....	24	24

Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	.....	.....	24
3200 Obligated balance, end of year .....	.....	24	24

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	27	32	33
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
Federal sources - subsidy payments from program			
4120 account	-22	.....	.....
4122 Interest on uninvested funds	-5	-32	-33
4130 Offsets against gross budget authority and outlays (total)	-27	-32	-33
4170 Outlays, net (mandatory)	-27	-32	-33
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	-27	-32	-33

Status of Guaranteed Loans (in millions of dollars)

Identification code 072-4493-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	.....	.....	.....
2121 Limitation available from carry-forward .....	.....	.....	.....
2143 Uncommitted limitation carried forward .....	.....	.....	.....
2150 Total guaranteed loan commitments .....	.....	.....	.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	500	500	500
2231 Disbursements of new guaranteed loans .....	.....	.....	.....
2251 Repayments and prepayments .....	.....	.....	.....
2264 Adjustments: Other adjustments, net .....	.....	.....	.....
2290 Outstanding, end of year	500	500	500
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	500	500	500

Balance Sheet (in millions of dollars)

Identification code 072-4493-0-3-151	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	625	625
Investments in U.S. securities:		
1104 Adjustment GTAS .....	.....	.....
1106 Receivables, net (subsidy from program fund) .....	.....	.....
1999 Total assets	625	625
LIABILITIES:		
2105 Federal liabilities: Other	484	484
Non-Federal liabilities:		
2204 Liabilities for loan guarantees	141	141
2205 Lease liabilities, net .....	.....	.....
2207 Other Liabilities without related budgetary obligations .....	.....	.....
2999 Total liabilities	625	625
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	625	625

SOVEREIGN CREDIT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 072-1560-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	535	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	535	.....
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [072-1037]	535	.....
1930 Total budgetary resources available	535	.....

Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts	535	.....
3020	Outlays (gross)	-535	.....

Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances	535	.....
4180	Budget authority, net (total) .....	.....	.....
4190	Outlays, net (total)	535	.....

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

Identification code 072-1560-0-1-151	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001	Ukraine ERA Loan	20,000	.....
Direct loan subsidy (in percent):			
132001	Ukraine ERA Loan	2.68	.....
132999	Weighted average subsidy rate	0.00	2.68 0.00
Direct loan subsidy budget authority:			
133001	Ukraine ERA Loan	535	.....
Direct loan subsidy outlays:			
134001	Ukraine ERA Loan	535	.....

SOVEREIGN CREDIT DIRECT LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 072-4463-0-3-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710	Direct loan obligations	20,000	.....
0713	Payment of interest to Treasury	817	756
0900	Total new obligations, unexpired accounts	20,817	756

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	.....	885
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority	20,000	.....
Spending authority from offsetting collections, mandatory:			
1800	Collected	3,148	2,357
1825	Spending authority from offsetting collections applied to repay debt	-1,446	-1,375
1850	Spending auth from offsetting collections, mand (total)	1,702	982
1900	Budget authority (total)	21,702	982
1930	Total budgetary resources available	21,702	1,867
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	885	1,111

Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts	20,817	756
3020	Outlays (gross)	-20,817	-756

Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross	21,702	982
Financing disbursements:			
4110	Outlays, gross (total)	20,817	756
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources	-535	.....
4122	Interest on uninvested funds	-37	-47
4123	Non-Federal sources-Prin	-1,446	-1,375
4123	Non-Federal sources-Int	-1,130	-935
4130	Offsets against gross budget authority and outlays (total)	-3,148	-2,357
4160	Budget authority, net (mandatory)	18,554	-1,375
4170	Outlays, net (mandatory)	17,669	-1,601
4180	Budget authority, net (total)	18,554	-1,375
4190	Outlays, net (total)	17,669	-1,601

Status of Direct Loans (in millions of dollars)

Identification code 072-4463-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	20,000	.....
1150	Total direct loan obligations	20,000	.....
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....	.....	18,554
1231	Disbursements: Direct loan disbursements	20,000	.....
1251	Repayments: Repayments and prepayments	-1,446	-1,375
1290	Outstanding, end of year	18,554	17,179

Trust Funds**FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 072-8342-0-7-602	2024 actual	2025 est.	2026 est.
0100	Balance, start of year .....	.....	.....
Receipts:			
Current law:			
1140	Foreign Service National Separation Liability Trust Fund	9	9 9
2000	Total: Balances and receipts	9	9 9
Appropriations:			
Current law:			
2101	Foreign Service National Separation Liability Trust Fund	-9	-9 -9
5099	Balance, end of year .....	.....	.....

Program and Financing (in millions of dollars)

Identification code 072-8342-0-7-602	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Foreign Service National Separation Liability Trust Fund (Direct)	6	7 7
0900	Total new obligations, unexpired accounts (object class 13.0)	6	7 7

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	15 17
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	9	9 9
1900	Budget authority (total)	9	9 9
1930	Total budgetary resources available	21	24 26
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	17 19

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	56	57 58
3010	New obligations, unexpired accounts	6	7 7
3020	Outlays (gross)	-5	-6 -6
3050	Unpaid obligations, end of year	57	58 59
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	56	57 58
3200	Obligated balance, end of year	57	58 59

Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	9	9 9
Outlays, gross:			
4101	Outlays from mandatory balances	5	6 6
4180	Budget authority, net (total)	9	9 9
4190	Outlays, net (total)	5	6 6

This Fund is maintained to pay separation costs for Foreign Service National employees of the U.S. Agency for International Development (USAID) in those countries in which such pay is legally required. The Fund, as authorized by Public Law 102-138, is maintained by annual Government contributions which are appropriated in several Agency accounts. Pursuant to the merger of USAID with the Department of State,

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND—Continued
remaining balances in this Fund will be managed by the Department of State.

MISCELLANEOUS TRUST FUNDS, AID

Special and Trust Fund Receipts (in millions of dollars)

Identification code 072–9971–0–7–151	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Gifts and Donations, Agency for International Development	56	56	56
1130 Miscellaneous Trust Funds, AID	39	39	39
1199 Total current law receipts	95	95	95
1999 Total receipts	95	95	95
2000 Total: Balances and receipts	95	95	95
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds, AID	-95	-95	-95
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 072–9971–0–7–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Miscellaneous Trust Funds, AID (Direct)	101	101	101
0900 Total new obligations, unexpired accounts (object class 41.0)	101	101	101
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	53	48	42
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	54	48	42
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	95	95	95
1900 Budget authority (total)	95	95	95
1930 Total budgetary resources available	149	143	137
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	48	42	36
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	50	74	90
3010 New obligations, unexpired accounts	101	101	101
3020 Outlays (gross)	-76	-85	-70
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	74	90	121
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	50	74	90
3200 Obligated balance, end of year	74	90	121
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	95	95	95
Outlays, gross:			
4100 Outlays from new mandatory authority	44	40	40
4101 Outlays from mandatory balances	32	45	30
4110 Outlays, gross (total)	76	85	70
4180 Budget authority, net (total)	95	95	95
4190 Outlays, net (total)	76	85	70

The Miscellaneous Trust Funds account includes gifts and donations that the U.S. Agency for International Development (USAID) receives from other governments, non-governmental organizations, or private citizens. USAID has authority to spend these gifts and donations for development purposes under Section 635(d) of the Foreign Assistance Act. Pursuant to

the merger of USAID with the Department of State, remaining balances in this Fund will be managed by the Department of State.

OVERSEAS PRIVATE INVESTMENT CORPORATION

Federal Funds

OVERSEAS PRIVATE INVESTMENT CORPORATION PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 071–0100–0–1–151	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	9	
3020 Outlays (gross)		-9	
3041 Recoveries of prior year unpaid obligations, expired	-6		
3050 Unpaid obligations, end of year	9		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	9	
3200 Obligated balance, end of year	9		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		9	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		9	

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

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

TRADE AND DEVELOPMENT AGENCY

Federal Funds

TRADE AND DEVELOPMENT AGENCY

For necessary expenses to carry out the provisions of section 661 of the Foreign Assistance Act of 1961, \$87,000,000, to remain available until September 30, 2027, of which no more than \$24,500,000 may be used for administrative expenses: Provided, That of the funds appropriated under this heading, not more than \$5,000 may be available for representation and entertainment expenses.

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 011–1001–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Feasibility studies, technical assistance, and other activities	70	70	71
0002 Operating expenses	24	24	24
0100 Direct program activities, subtotal	94	94	95
0799 Total direct obligations	94	94	95
0801 Trade and Development Agency (Reimbursable)	16	16	15
0900 Total new obligations, unexpired accounts	110	110	110

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	34	49	51
1012	Unobligated balance transfers between expired and unexpired accounts	11		
1021	Recoveries of prior year unpaid obligations	6	6	
1070	Unobligated balance (total)	51	55	51
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	87	87	87
Spending authority from offsetting collections, discretionary:				
1700	Collected	28	21	
1701	Change in uncollected payments, Federal sources	-7	-2	
1750	Spending auth from offsetting collections, disc (total)	21	19	
1900	Budget authority (total)	108	106	87
1930	Total budgetary resources available	159	161	138
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	49	51	28

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	189	186	75
3010	New obligations, unexpired accounts	110	110	110
3011	Obligations ("upward adjustments"), expired accounts	3		
3020	Outlays (gross)	-94	-215	-56
3040	Recoveries of prior year unpaid obligations, unexpired	-6	-6	
3041	Recoveries of prior year unpaid obligations, expired	-16		
3050	Unpaid obligations, end of year	186	75	129
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-17	-10	-8
3070	Change in uncollected pymts, Fed sources, unexpired	7	2	
3090	Uncollected pymts, Fed sources, end of year	-10	-8	-8
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	172	176	67
3200	Obligated balance, end of year	176	67	121

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	108	106	87
Outlays, gross:				
4010	Outlays from new discretionary authority	18	37	12
4011	Outlays from discretionary balances	76	178	44
4020	Outlays, gross (total)	94	215	56
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-28	-21	
4040	Offsets against gross budget authority and outlays (total)	-28	-21	
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	7	2	
4060	Additional offsets against budget authority only (total)	7	2	
4070	Budget authority, net (discretionary)	87	87	87
4080	Outlays, net (discretionary)	66	194	56
4180	Budget authority, net (total)	87	87	87
4190	Outlays, net (total)	66	194	56

The FY 2026 request for the U.S. Trade and Development Agency (USTDA) will help American companies create jobs through the export of U.S. goods and services for priority projects that are critical to national security. USTDA ensures U.S. businesses have equal access to export opportunities, and prioritizes activities that make Americans stronger, safer, and more prosperous.

Object Classification (in millions of dollars)

Identification code 011-1001-0-1-151				
	2024 actual	2025 est.	2026 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	8	8	8
11.3	Other than full-time permanent	1	1	1
11.9	Total personnel compensation	9	9	9
12.1	Civilian personnel benefits	3	3	3
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	2	3	3
25.1	Advisory and assistance services	28	28	28
25.3	Other goods and services from Federal sources	6	6	6
41.0	Grants, subsidies, and contributions	45	45	45
99.0	Direct obligations	94	95	95

99.0	Reimbursable obligations	16	15	15
99.9	Total new obligations, unexpired accounts	110	110	110

Employment Summary

Identification code 011-1001-0-1-151				
	2024 actual	2025 est.	2026 est.	
1001	Direct civilian full-time equivalent employment	63	58	58

UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION

Federal Funds

INSURANCE OF DEBT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-0410-0-1-151				
	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
Credit program obligations:				
0707	Reestimates of loan guarantee subsidy		34	
0708	Interest on reestimates of loan guarantee subsidy		3	
0900	Total new obligations, unexpired accounts (object class 41.0)		37	

Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation		37	
1930	Total budgetary resources available		37	

Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts		37	
3020	Outlays (gross)		-37	

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross		37	
Outlays, gross:				
4100	Outlays from new mandatory authority		37	
4180	Budget authority, net (total)		37	
4190	Outlays, net (total)		37	

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

Identification code 077-0410-0-1-151				
	2024 actual	2025 est.	2026 est.	
Guaranteed loan levels supportable by subsidy budget authority:				
215001	Insurance of Debt	100	50	4,125
Guaranteed loan subsidy (in percent):				
232001	Insurance of Debt	-20	0.00	0.00
232999	Weighted average subsidy rate	-20	0.00	0.00
Guaranteed loan subsidy outlays:				
234001	Insurance of Debt			-1
Guaranteed loan reestimates:				
235001	Insurance of Debt	-17	36	

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

CORPORATE CAPITAL ACCOUNT

The United States International Development Finance Corporation (the Corporation) is authorized to make such expenditures and commitments within the limits of funds and borrowing authority available to the Corporation, and in accordance with the law, and to make such expenditures and commitments without regard to fiscal year limitations, as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the programs for the current fiscal year for the Corporation: Provided, That for necessary expenses of the activities described in subsections (b), (c), (e), (f), and (g) of section 1421 of the BUILD Act of 2018 (divi-

CORPORATE CAPITAL ACCOUNT—Continued

sion F of Public Law 115–254) and for administrative expenses to carry out authorized activities described in section 1434(d) of such Act, \$803,000,000: Provided further, That of the amount provided—

(1) \$230,000,000 shall remain available until September 30, 2028, for administrative expenses to carry out authorized activities (including an amount for official reception and representation expenses which shall not exceed \$25,000); and

(2) \$573,000,000 shall remain available until September 30, 2028, for the activities described in subsections (b), (c), (e), (f), and (g) of section 1421 of the BUILD Act of 2018, except such amounts obligated in a fiscal year for activities described in section 1421(c) of such Act shall remain available for disbursement for the term of the underlying project: Provided further, That amounts made available under this paragraph may be paid to the "United States International Development Finance Corporation—Program Account" for programs authorized by subsections (b), (e), (f), and (g) of section 1421 of the BUILD Act of 2018:

Provided further, That funds may only be obligated pursuant to section 1421(g) of the BUILD Act of 2018 subject to prior consultation with the appropriate congressional committees and the regular notification procedures of the Committees on Appropriations: Provided further, That funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs for support by the Corporation in upper-middle income countries shall be subject to prior consultation with the Committees on Appropriations: Provided further, That in fiscal year 2026 collections of amounts described in section 1434(h) of the BUILD Act of 2018 shall be credited as offsetting collections to this appropriation: Provided further, That such collections collected in fiscal year 2026 in excess of \$803,000,000 shall be credited to this account and shall be available in future fiscal years only to the extent provided in advance in appropriations Acts: Provided further, That in fiscal year 2026, if such collections are less than \$803,000,000, receipts collected pursuant to the BUILD Act of 2018 and the Federal Credit Reform Act of 1990, in an amount equal to such shortfall, shall be credited as offsetting collections to this appropriation: Provided further, That fees charged for project-specific transaction costs as described in section 1434(k) of the BUILD Act of 2018, and other direct costs associated with origination or monitoring services provided to specific or potential investors, shall not be considered administrative expenses for the purposes of this heading: Provided further, That such fees shall be credited to this account for such purposes, to remain available until expended: Provided further, That funds appropriated or otherwise made available under this heading may not be used to provide any type of assistance that is otherwise prohibited by any other provision of law or to provide assistance to any foreign country that is otherwise prohibited by any other provision of law: Provided further, That the sums herein appropriated from the General Fund shall be reduced on a dollar-for-dollar basis by the offsetting collections described under this heading so as to result in a final fiscal year appropriation from the General Fund estimated at \$368,000,000.

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	077–4483–0–3–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Administrative Expenses	248	282	230
0002	Program - Equity	640	530	580
0003	Insurance claims	10	39	39
0004	Program - Positive Subsidy & TA	207	213	302
0005	Project Specific Costs	4	15	20
0799	Total direct obligations	1,109	1,079	1,171
0801	Reimbursable program activity (IAAs)	38	5	5
0900	Total new obligations, unexpired accounts	1,147	1,084	1,176
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	6,464	6,504	6,579
1001	Discretionary unobligated balance brought fwd, Oct 1	4,720		
1012	Unobligated balance transfers between expired and unexpired accounts	36		
1021	Recoveries of prior year unpaid obligations	52	1	1
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	6,553	6,505	6,580
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation -(reduced by offsetting collections)	719	538	368
Spending authority from offsetting collections, discretionary:				
1700	Collected - Treasury Interest	148	161	172
1700	Collected - Negative Subsidy To This Acct (NSR)	116	348	247
1700	Collected - DFC Deal Fees and Retainer Fees	28	50	50

1700	Collected - Equity	33	8	8
1701	Change in uncollected payments, Federal sources		9	9
1750	Spending auth from offsetting collections, disc (total)	325	576	486
Spending authority from offsetting collections, mandatory:				
1800	Collected - Insurance Premiums	39	39	39
1800	Collected - OPIC Portfolio - Fees	16	5	5
1850	Spending auth from offsetting collections, mand (total)	55	44	44
1900	Budget authority (total)	1,099	1,158	898
1930	Total budgetary resources available	7,652	7,663	7,478
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	6,504	6,579	6,302

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,160	1,494	1,519
3010	New obligations, unexpired accounts	1,147	1,084	1,176
3020	Outlays (gross)	-735	-1,058	-890
3040	Recoveries of prior year unpaid obligations, unexpired	-52	-1	-1
3041	Recoveries of prior year unpaid obligations, expired	-26		
3050	Unpaid obligations, end of year	1,494	1,519	1,804
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-49	-49	-58
3070	Change in uncollected pymts, Fed sources, unexpired		-9	-9
3090	Uncollected pymts, Fed sources, end of year	-49	-58	-67
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,111	1,445	1,461
3200	Obligated balance, end of year	1,445	1,461	1,737

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	1,044	1,114	854
Outlays, gross:				
4010	Outlays from new discretionary authority	280	781	625
4011	Outlays from discretionary balances	443	263	251
4020	Outlays, gross (total)	723	1,044	876
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-152	-348	-247
4031	Interest on Treasury securities	-148	-161	-172
4033	Non-Federal sources - DFC Deal Fees	-25	-50	-50
4033	Non-Federal sources - Equity	-33	-8	-8
4040	Offsets against gross budget authority and outlays (total)	-358	-567	-477
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired		-9	-9
4052	Offsetting collections credited to expired accounts	32		
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	33	-9	-9
4070	Budget authority, net (discretionary)	719	538	368
4080	Outlays, net (discretionary)	365	477	399
Mandatory:				
4090	Budget authority, gross	55	44	44
Outlays, gross:				
4100	Outlays from new mandatory authority	12	2	2
4101	Outlays from mandatory balances		12	12
4110	Outlays, gross (total)	12	14	14
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-18		
4123	Non-Federal sources	-37	-44	-44
4130	Offsets against gross budget authority and outlays (total)	-55	-44	-44
4170	Outlays, net (mandatory)	-43	-30	-30
4180	Budget authority, net (total)	719	538	368
4190	Outlays, net (total)	322	447	369

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	6,368	6,753	6,885
5001	Total investments, EOY: Federal securities: Par value	6,753	6,885	6,949
5010	Total investments, SOY: non-Fed securities: Market value		-19	
5011	Total investments, EOY: non-Fed securities: Market value	-19		

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

Object Classification (in millions of dollars)

Identification code 077-4483-0-3-151	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	104	114	87
12.1 Civilian personnel benefits	36	39	25
21.0 Travel and transportation of persons	8	5	5
21.0 Travel and transportation of persons (Project Specific Costs)	2	7	10
23.2 Rental payments to others	11	18	19
23.3 Communications, utilities, and miscellaneous charges	2	3	2
25.1 Advisory and assistance services	66	63	58
25.1 Advisory and assistance services (Project Specific Costs)	2	8	10
25.2 Other services from non-Federal sources	2		
25.3 Other goods and services from Federal sources	1		
25.7 Operation and maintenance of equipment	14	35	32
26.0 Supplies and materials	3	5	4
31.0 Equipment	2		
41.0 Equity	640	530	580
41.0 Grants, subsidies, and technical assistance	207	213	300
42.0 Insurance claims and indemnities	10	39	39
99.0 Direct obligations	1,110	1,079	1,171
Reimbursable obligations:			
25.2 Other services from non-Federal sources	37		
25.3 Other goods and services from Federal sources		5	5
99.0 Reimbursable obligations	37	5	5
99.9 Total new obligations, unexpired accounts	1,147	1,084	1,176

Employment Summary

Identification code 077-4483-0-3-151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	673	697	550

EQUITY INVESTMENTS ACCOUNT

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 077-0500-4-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Equity Investments			800
0900 Total new obligations, unexpired accounts (object class 41.0)			800
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			3,000
1900 Budget authority (total)			3,000
1930 Total budgetary resources available			3,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			2,200
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			800
3020 Outlays (gross)			-800
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			3,000
Outlays, gross:			
4100 Outlays from new mandatory authority			800
4180 Budget authority, net (total)			3,000
4190 Outlays, net (total)			800

This account includes a \$3 billion request for a new mandatory appropriation, structured as a revolving fund on a cash basis to allow DFC to recycle any realized returns from these equity investments without further appropriation. This request supports the Administration's goal to exponentially scale up DFC's equity program, while maintaining budget integrity and consistency across all federal asset purchases. By continuing equity purchases on a cash basis, the full risk to taxpayers is acknowledged up front and the incentive to make strategic, beneficial investments that create future returns for the American taxpayer is recognized through the revolving

nature of the Fund. DFC's equity investments provide a valuable foreign policy tool for the Administration to direct early stage capital to strategic regions while crowding in additional private sector capital.

PROGRAM ACCOUNT

Amounts paid from "United States International Development Finance Corporation—Corporate Capital Account" (CCA) shall remain available until September 30, 2028: Provided, That amounts paid to this account from CCA or transferred to this account pursuant to section 1434(j) of the BUILD Act of 2018 (division F of Public Law 115-254) shall be available for the costs of direct and guaranteed loans provided by the Corporation pursuant to section 1421(b) of such Act and the costs of modifying loans and loan guarantees transferred to the Corporation pursuant to section 1463 of such Act: Provided further, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That such amounts obligated in a fiscal year shall remain available for disbursement for the following 8 fiscal years: Provided further, That funds made available in this Act and transferred to carry out the Foreign Assistance Act of 1961 pursuant to section 1434(j) of the BUILD Act of 2018 may remain available for obligation for 1 additional fiscal year: Provided further, That the total loan principal or guaranteed principal amount shall not exceed \$15,000,000,000.

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 077-0110-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	115	72	193
0702 Loan guarantee subsidy	82	89	51
0703 Subsidy for modifications of direct loans	1	1	1
0704 Subsidy for modifications of loan guarantees		1	1
0705 Reestimates of direct loan subsidy	203	191	
0706 Interest on reestimates of direct loan subsidy	30	34	
0707 Reestimates of loan guarantee subsidy	202	243	
0708 Interest on reestimates of loan guarantee subsidy	43	46	
0715 Technical assistance	52	53	60
0900 Total new obligations, unexpired accounts (object class 41.0)	728	730	306
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	174	237	251
1011 Unobligated balance transfer from other acct [072-1021]	5	1	1
1011 Unobligated balance transfer from other acct [072-1037]	86		
1012 Unobligated balance transfers between expired and unexpired accounts	9		
1021 Recoveries of prior year unpaid obligations	6		
1070 Unobligated balance (total)	280	238	252
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation - re-estimates	478	522	
Spending authority from offsetting collections, discretionary:			
1700 Collected - DFC CCA	207	221	226
1900 Budget authority (total)	685	743	226
1930 Total budgetary resources available	965	981	478
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	237	251	172
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	281	403	446
3010 New obligations, unexpired accounts	728	730	306
3020 Outlays (gross)	-588	-687	-159
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3041 Recoveries of prior year unpaid obligations, expired	-12		
3050 Unpaid obligations, end of year	403	446	593
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	281	403	446
3200 Obligated balance, end of year	403	446	593
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	207	221	226
Outlays, gross:			
4010 Outlays from new discretionary authority	7	46	47

PROGRAM ACCOUNT—Continued
Program and Financing—Continued

Identification code 077-0110-0-1-151	2024 actual	2025 est.	2026 est.
4011 Outlays from discretionary balances	103	119	112
4020 Outlays, gross (total)	110	165	159
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030 Federal sources: 77-4483 Corporate Capital Account	-207	-221	-226
4040 Offsets against gross budget authority and outlays (total)	-207	-221	-226
Mandatory:			
4090 Budget authority, gross	478	522	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	478	522	.....
4180 Budget authority, net (total)	478	522	.....
4190 Outlays, net (total)	381	466	-67

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

Identification code 077-0110-0-1-151	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Direct Loans	6,425	9,000	9,250
115003 Direct Loan Investment Funds	47	1,000	70
115004 Direct Loans in Foreign Currencies	137	500	200
115999 Total direct loan levels	6,609	10,500	9,520
Direct loan subsidy (in percent):			
132001 Direct Loans	-3.49	-3.98	1.78
132003 Direct Loan Investment Funds	-4.36	-3.33	-7.41
132004 Direct Loans in Foreign Currencies	8.11	10.00	2.20
132999 Weighted average subsidy rate	-3.26	-3.25	1.72
Direct loan subsidy budget authority:			
133001 Direct Loans	-224	-358	165
133003 Direct Loan Investment Funds	-2	-33	-5
133004 Direct Loans in Foreign Currencies	11	50	4
133999 Total subsidy budget authority	-215	-341	164
Direct loan subsidy outlays:			
134001 Direct Loans	-38	-228	-105
134003 Direct Loan Investment Funds	-11	-7	-1
134999 Total subsidy outlays	-49	-235	-106
Direct loan reestimates:			
135001 Direct Loans	-154	-177	.....
135002 NIS Direct Loans .....	.....	-2	.....
135003 Direct Loan Investment Funds	26	5	.....
135004 Direct Loans in Foreign Currencies	-11	-6	.....
135005 Hybrid Participation Notes	-1	-6	.....
135999 Total direct loan reestimates	-140	-186	.....
Guaranteed loan levels supportable by subsidy budget authority:			
215001 USAID Mission-led Guarantees	577	500	830
215002 Loan Guarantees	806	500	1,160
215007 Loan Guarantees in Foreign Currencies	22	500	30
215999 Total loan guarantee levels	1,405	1,500	2,020
Guaranteed loan subsidy (in percent):			
232001 USAID Mission-led Guarantees	12.66	4.99	4.48
232002 Loan Guarantees	0.77	-1.34	1.12
232007 Loan Guarantees in Foreign Currencies	3.13	10.66	3.95
232999 Weighted average subsidy rate	5.69	4.77	2.54
Guaranteed loan subsidy budget authority:			
233001 USAID Mission-led Guarantees	73	25	37
233002 Loan Guarantees	6	-7	13
233007 Loan Guarantees in Foreign Currencies	1	53	1
233999 Total subsidy budget authority	80	71	51
Guaranteed loan subsidy outlays:			
234001 USAID Mission-led Guarantees	18	58	26
234002 Loan Guarantees	6	8	4
234003 Guaranteed Loan Investment Funds	-15	-2	-4
234007 Loan Guarantees in Foreign Currencies	16	-1	-1
234999 Total subsidy outlays	25	63	25
Guaranteed loan reestimates:			
235001 USAID Mission-led Guarantees	-4	-10	.....
235002 Loan Guarantees	20	-171	.....
235003 Guaranteed Loan Investment Funds	49	32	.....
235005 NIS Guaranteed Loans	3	.....	.....
235006 Limited Arbitral Award Coverage	-4	-5	.....
235007 Loan Guarantees in Foreign Currencies .....	.....	-2	.....

235999 Total guaranteed loan reestimates 64 -156

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

UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION
INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), \$7,200,000, 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 077-0111-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Office of the Inspector General	7	7	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	7
1900 Budget authority (total)	7	7	7
1930 Total budgetary resources available	9	9	9
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	7	7	7
3020 Outlays (gross)	-7	-9	-7
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:			
4000 Budget authority, gross	7	7	7
Outlays, gross:			
4010 Outlays from new discretionary authority	5	7	7
4011 Outlays from discretionary balances	2	2	.....
4020 Outlays, gross (total)	7	9	7
4180 Budget authority, net (total)	7	7	7
4190 Outlays, net (total)	7	9	7

The President's Budget requests \$7.2 million for DFC OIG. This will allow the OIG to continue to independently oversee DFC through audits, investigations, and inspections that identify improvements to the management and execution of DFC's operation and programs.

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

Object Classification (in millions of dollars)

Identification code 077-0111-0-1-151	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	2

12.1	Civilian personnel benefits	1	1	1
23.2	Rental payments to others	1	1	1
25.1	Advisory and assistance services	3	3	3
99.9	Total new obligations, unexpired accounts	7	7	7

Employment Summary

Identification code 077-0111-0-1-151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	15	16	20

GUARANTEED LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 077-4485-0-3-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal	400	323	323
0713 Payment of interest to Treasury	28	40	40
0740 Negative subsidy obligations		17	
0742 Downward reestimates paid to receipt accounts	153	369	
0743 Interest on downward reestimates	28	76	
0900 Total new obligations, unexpired accounts	609	825	363
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	661	1,143	2,838
1020 Adjustment of unobligated bal brought forward, Oct 1	160		
1021 Recoveries of prior year unpaid obligations	9	10	3
1023 Unobligated balances applied to repay debt	-133	-305	-305
1024 Unobligated balance of borrowing authority withdrawn	-9		
1070 Unobligated balance (total)	688	848	2,536
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	492	1,000	1,000
Spending authority from offsetting collections, mandatory:			
1800 Collected	971	2,015	1,679
1801 Change in uncollected payments, Federal sources	23	200	200
1825 Spending authority from offsetting collections applied to repay debt	-422	-400	-400
1850 Spending auth from offsetting collections, mand (total)	572	1,815	1,479
1900 Budget authority (total)	1,064	2,815	2,479
1930 Total budgetary resources available	1,752	3,663	5,015
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,143	2,838	4,652
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	97	73	264
3010 New obligations, unexpired accounts	609	825	363
3020 Outlays (gross)	-624	-624	-624
3040 Recoveries of prior year unpaid obligations, unexpired	-9	-10	-3
3050 Unpaid obligations, end of year	73	264	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-160	-183	-383
3070 Change in uncollected pymts, Fed sources, unexpired	-23	-200	-200
3090 Uncollected pymts, Fed sources, end of year	-183	-383	-583
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-63	-110	-119
3200 Obligated balance, end of year	-110	-119	-583
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	1,064	2,815	2,479
Financing disbursements:			
4110 Outlays, gross (total)	624	624	624
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources - subsidy payments from program account	-285	-365	-31
4122 Interest on uninvested funds	-23	-50	-50
4123 Claims recoveries - DCA	-663	-1,600	-1,598
4130 Offsets against gross budget authority and outlays (total)	-971	-2,015	-1,679
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-23	-200	-200

4160 Budget authority, net (mandatory)	70	600	600
4170 Outlays, net (mandatory)	-347	-1,391	-1,055
4180 Budget authority, net (total)	70	600	600
4190 Outlays, net (total)	-347	-1,391	-1,055

Status of Guaranteed Loans (in millions of dollars)

Identification code 077-4485-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	1,405	1,500	2,020
2121 Limitation available from carry-forward			
2150 Total guaranteed loan commitments	1,405	1,500	2,020
2199 Guaranteed amount of guaranteed loan commitments	900	1,500	1,500
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	24,562	26,815	27,968
2231 Disbursements of new guaranteed loans	28	28	28
2231 Disbursements of new guaranteed loans	2,625	2,625	2,625
2251 Repayments and prepayments			
Adjustments:			
2261 Terminations for default that result in loans receivable	-400	-1,500	-1,500
2263 Terminations for default that result in claim payments			
2264 Other adjustments, net			
2290 Outstanding, end of year	26,815	27,968	29,121
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	15	15	15
2299 Guaranteed amount of guaranteed loans outstanding, end of year	11,007	11,007	11,007
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	300	300	300
2310 Outstanding, start of year	1,189	888	896
2331 Disbursements for guaranteed loan claims	400	206	206
2351 Repayments of loans receivable	-409	-179	-179
2361 Write-offs of loans receivable	-592	-19	-19
2364 Other adjustments, net			
2390 Outstanding, end of year	888	896	904

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

Balance Sheet (in millions of dollars)

Identification code 077-4485-0-3-151	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	661	960
Investments in U.S. securities:		
1106 Receivables, net	245	289
1206 Non-Federal assets: Receivables, net	156	201
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	1,189	888
1502 Interest receivable	40	6
1505 Allowance for subsidy cost (-)	-425	-212
1599 Net present value of assets related to defaulted guaranteed loans	804	682
1901 Other Federal assets: Other assets		
1999 Total assets	1,866	2,132
LIABILITIES:		
Federal liabilities:		
2103 Debt	1,136	1,088
2104 Resources payable to Treasury		
2105 Other	181	446
Non-Federal liabilities:		
2204 Liabilities for loan guarantees	538	586
2207 Other	6	6
2999 Total liabilities	1,861	2,126
NET POSITION:		
3300 Cumulative results of operations	5	6

GUARANTEED LOAN FINANCING ACCOUNT—Continued
Balance Sheet—Continued

Identification code 077-4485-0-3-151	2023 actual	2024 actual
4999 Total liabilities and net position	1,866	2,132

DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-4484-0-3-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	6,609	10,500	9,520
0713 Payment of interest to Treasury	277	277	277
0740 Negative subsidy obligations	330	414	29
0741 Modification savings	3	1	1
0742 Downward reestimates paid to receipt accounts	344	374	.....
0743 Interest on downward reestimates	30	37	.....
0900 Total new obligations, unexpired accounts	7,593	11,603	9,827

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	139	442	17
1021 Recoveries of prior year unpaid obligations	1,195	.....	.....
1023 Unobligated balances applied to repay debt	-139	.....	.....
1024 Unobligated balance of borrowing authority withdrawn	-1,194	.....	.....
1070 Unobligated balance (total)	1	442	17
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	7,132	9,860	8,955
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,656	1,728	1,728
1801 Change in uncollected payments, Federal sources	62	90	90
1825 Spending authority from offsetting collections applied to repay debt	-816	-500	-500
1850 Spending auth from offsetting collections, mand (total)	902	1,318	1,318
1900 Budget authority (total)	8,034	11,178	10,273
1930 Total budgetary resources available	8,035	11,620	10,290
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	442	17	463

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,927	13,020	21,318
3010 New obligations, unexpired accounts	7,593	11,603	9,827
3020 Outlays (gross)	-3,305	-3,305	-3,305
3040 Recoveries of prior year unpaid obligations, unexpired	-1,195	.....	.....
3050 Unpaid obligations, end of year	13,020	21,318	27,840
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-75	-137	-227
3070 Change in uncollected pymts, Fed sources, unexpired	-62	-90	-90
3090 Uncollected pymts, Fed sources, end of year	-137	-227	-317
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,852	12,883	21,091
3200 Obligated balance, end of year	12,883	21,091	27,523

Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	8,034	11,178	10,273
Financing disbursements:			
4110 Outlays, gross (total)	3,305	3,305	3,305
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources, credit subsidy	-285	-269	-18
4122 Interest on uninvested funds	-53	-53	-53
4123 Repayments of principal	-1,318	-1,406	-1,657
4130 Offsets against gross budget authority and outlays (total)	-1,656	-1,728	-1,728
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-62	-90	-90
4160 Budget authority, net (mandatory)	6,316	9,360	8,455
4170 Outlays, net (mandatory)	1,649	1,577	1,577
4180 Budget authority, net (total)	6,316	9,360	8,455
4190 Outlays, net (total)	1,649	1,577	1,577

Status of Direct Loans (in millions of dollars)

Identification code 077-4484-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	6,609	10,500	9,520
1150 Total direct loan obligations	6,609	10,500	9,520
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	9,146	10,842	12,731
1231 Disbursements: Direct loan disbursements	2,554	2,350	2,350
1251 Repayments: Repayments and prepayments	-845	-333	-333
1263 Write-offs for default: Direct loans	-13	-128	-128
1290 Outstanding, end of year	10,842	12,731	14,620

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

Balance Sheet (in millions of dollars)

Identification code 077-4484-0-3-151	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	224	442
Investments in U.S. securities:		
1106 Receivables, net	233	225
1206 Non-Federal assets: Receivables, net	2	5
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	9,146	10,842
1402 Interest receivable	140	205
1405 Allowance for subsidy cost (-)	-25	-94
1499 Net present value of assets related to direct loans	9,261	10,953
1999 Total assets	9,720	11,625
LIABILITIES:		
Federal liabilities:		
2103 Debt	9,346	11,214
2105 Other	374	411
2201 Non-Federal liabilities: Accounts payable .....	.....	.....
2999 Total liabilities	9,720	11,625
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	9,720	11,625

INSURANCE OF DEBT FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-4389-0-3-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Direct program activity			
Credit program obligations:			
0001	7	.....	.....
0742 Downward reestimates paid to receipt accounts	16	.....	.....
0743 Interest on downward reestimates	1	1	.....
0791 Direct program activities, subtotal	17	1	.....
0900 Total new obligations, unexpired accounts	24	1	.....

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	30	21	57
1023 Unobligated balances applied to repay debt	-4	.....	.....
1070 Unobligated balance (total)	26	21	57
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	7	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	12	37	.....
1900 Budget authority (total)	19	37	.....
1930 Total budgetary resources available	45	58	57
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	21	57	57

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6	7
3010	New obligations, unexpired accounts	24	1
3020	Outlays (gross)	-18	
3050	Unpaid obligations, end of year	6	7	7
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....		6	7
3200	Obligated balance, end of year	6	7	7

Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross	19	37
Financing disbursements:			
4110	Outlays, gross (total)	18	
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources .....		-37	
4123	Non-Federal sources	-12	
4130	Offsets against gross budget authority and outlays (total)	-12	-37
4160	Budget authority, net (mandatory)	7	
4170	Outlays, net (mandatory)	6	-37
4180	Budget authority, net (total)	7	
4190	Outlays, net (total)	6	-37

Status of Guaranteed Loans (in millions of dollars)

Identification code 077-4389-0-3-151		2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority	100	50	4,125
2150	Total guaranteed loan commitments	100	50	4,125
2199	Guaranteed amount of guaranteed loan commitments	100	50	4,125
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year		100	200
2231	Disbursements of new guaranteed loans	100	100	100
2251	Repayments and prepayments			
2290	Outstanding, end of year	100	200	300
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year	100	200	200

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

Balance Sheet (in millions of dollars)

Identification code 077-4389-0-3-151		2023 actual	2024 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	30	21
Investments in U.S. securities:			
1106	Receivables, net		37
1999	Total assets	30	58
LIABILITIES:			
Federal liabilities:			
2103	Debt	16	12
2105	Other	17	1
2204	Non-Federal liabilities: Liabilities for loan guarantees	-7	41
2999	Total liabilities	26	54
NET POSITION:			
3300	Cumulative results of operations	4	4
4999	Total liabilities and net position	30	58

URBAN AND ENVIRONMENTAL CREDIT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-0401-0-1-151		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
Credit program obligations:				
0708	Interest on reestimates of loan guarantee subsidy .....	.....	1	.....
0900	Total new obligations, unexpired accounts (object class 41.0) .....	.....	1	.....
<hr/>				
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	2	2	3
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation - Reestimates .....	.....	2	.....
1930	Total budgetary resources available	2	4	3
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	2	3	3
<hr/>				
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	.....	.....	-1
3010	New obligations, unexpired accounts .....	.....	1	.....
3020	Outlays (gross) .....	.....	-2	.....
3050	Unpaid obligations, end of year .....	.....	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	.....	.....	-1
3200	Obligated balance, end of year .....	.....	-1	-1

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

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

Identification code 077-0401-0-1-151	2024 actual	2025 est.	2026 est.
Guaranteed loan reestimates:			
235001 DFC Urban and Environmental Loan Guarantees	-9	-1	.....

As required by the Federal Credit Reform Act of 1990, this account records, for this program, that supports Urban and Environmental Credit, the subsidy costs associated with loan guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a net present value basis.

URBAN AND ENVIRONMENTAL CREDIT GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-4344-0-3-151		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
Credit program obligations:				
0711	Default claim payments on principal	6	5	5
0712	Default claim payments on interest		1	1
0742	Downward reestimates paid to receipt accounts	1		
0743	Interest on downward reestimates	7	2	
0791	Direct program activities, subtotal	14	8	6
0900	Total new obligations, unexpired accounts	14	8	6
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	33	21	15
Financing authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	2	2	
1900	Budget authority (total)	2	2	
1930	Total budgetary resources available	35	23	15

URBAN AND ENVIRONMENTAL CREDIT GUARANTEED LOAN FINANCING
ACCOUNT—Continued
Program and Financing—Continued

Identification code 077-4344-0-3-151	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	21	15	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			8
3010 New obligations, unexpired accounts	14	8	6
3020 Outlays (gross)	-14		
3050 Unpaid obligations, end of year		8	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			8
3200 Obligated balance, end of year		8	14

Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	2	2	
Financing disbursements:			
4110 Outlays, gross (total)	14		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources		-2	
4122 Interest on uninvested funds	-1		
4123 Non-Federal sources	-1		
4130 Offsets against gross budget authority and outlays (total)	-2	-2	
4170 Outlays, net (mandatory)	12	-2	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	12	-2	

Status of Guaranteed Loans (in millions of dollars)

Identification code 077-4344-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			
2150 Total guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	147	133	120
2251 Repayments and prepayments	-8	-8	-8
Adjustments:			
2263 Terminations for default that result in claim payments	-6	-5	-5
2264 Other adjustments, net			
2290 Outstanding, end of year	133	120	107
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	56	56	56
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	92	98	98
2364 Other adjustments, net	6		
2390 Outstanding, end of year	98	98	98

This account is a non-budgetary account that records all of the cash flows resulting from post-1991 direct loans or loan guarantees that have been made under the U.S. Agency for International Development's (USAID's) urban and environment guaranty program.

Balance Sheet (in millions of dollars)

Identification code 077-4344-0-3-151	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	33	20
Investments in U.S. securities:		
1106 Receivables, net		2
Non-Federal assets:		
1206 Receivables, net	4	4
1207 Advances and prepayments		

Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	92	98
1502 Interest receivable	73	86
1505 Allowance for subsidy cost (-)	-13	-19
1599 Net present value of assets related to defaulted guaranteed loans	152	165
1999 Total assets	189	191
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable		
2105 Other	9	3
2204 Non-Federal liabilities: Liabilities for loan guarantees	179	187
2999 Total liabilities	188	190
NET POSITION:		
3300 Cumulative results of operations	1	1
4999 Total liabilities and net position	189	191

MICROENTERPRISE AND SMALL ENTERPRISE DEVELOPMENT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-0400-0-1-151	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

As required by the Federal Credit Reform Act of 1990, this account records, for this program, that supports Microenterprise and Small Enterprise Development, the subsidy costs associated with loan guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a net present value basis.

MICROENTERPRISE AND SMALL ENTERPRISE DEVELOPMENT GUARANTEED LOAN
FINANCING ACCOUNT

This account is a non-budgetary account that records all of the cash flows resulting from post-1991 direct loans or loan guarantees that have been made under the U.S. Agency for International Development's (USAID's) microenterprise and small enterprise guaranty program.

DEBT REDUCTION FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-4137-0-3-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	2		
0900 Total new obligations, unexpired accounts	2		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	175	274	330
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	100	56	55
1801 Change in uncollected payments, Federal sources	1		
1850 Spending auth from offsetting collections, mand (total)	101	56	55
1930 Total budgetary resources available	276	330	385
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	274	330	385
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2		

3020	Outlays (gross)	-2		
	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	-1		-1
3200	Obligated balance, end of year	-1	-1	-1

Financing authority and disbursements, net:				
	Mandatory:			
4090	Budget authority, gross	101	56	55
	Financing disbursements:			
4110	Outlays, gross (total)	2		
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1	-1	
4122	Interest on uninvested funds	-21	-15	-15
4123	Non-Federal sources Loan Repayment Principal	-78	-32	-32
4123	Non-Federal sources Loan Repayment Interest		-8	-8
4130	Offsets against gross budget authority and outlays (total)	-100	-56	-55
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-1		
4170	Outlays, net (mandatory)	-98	-56	-55
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-98	-56	-55

Status of Direct Loans (in millions of dollars)

Identification code 077-4137-0-3-151	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	2		
1150 Total direct loan obligations	2		
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	611	571	559
1233 Disbursements: Purchase of loans assets from a liquidating account	2		
1251 Repayments: Repayments and prepayments	-42	-12	-12
1290 Outstanding, end of year	571	559	547

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

Balance Sheet (in millions of dollars)

Identification code 077-4137-0-3-151	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	175	273
	Investments in U.S. securities:	
1106 Receivables, net	21	22
1206 Non-Federal assets: Receivables, net		
	Net value of assets related to post-1991 direct loans receivable:	
1401 Direct loans receivable, gross	611	571
1402 Interest receivable	12	14
1405 Allowance for subsidy cost (-)	-871	-932
1499 Net present value of assets related to direct loans	-248	-347
1999 Total assets	-52	-52
LIABILITIES:		
2105 Federal liabilities: Other		
2207 Non-Federal liabilities: Other		
2999 Total liabilities		
NET POSITION:		
3300 Cumulative results of operations	-52	-52
4999 Total liabilities and net position	-52	-52

HOUSING AND OTHER CREDIT GUARANTY PROGRAMS LIQUIDATING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 077-4340-0-3-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
	Credit program obligations:		
0711 Default claim payments on principal	2	4	4
0712 Default claim payments on interest	1	1	1
0900 Total new obligations, unexpired accounts (object class 33.0)	3	5	5
Budgetary resources:			
	Unobligated balance:		
1000 Unobligated balance brought forward, Oct 1		1	
1022 Capital transfer of unobligated balances to general fund		-1	
	Budget authority:		
	Appropriations, mandatory:		
1200 Appropriation	3	5	5
	Spending authority from offsetting collections, mandatory:		
1800 Collected	11	9	9
1820 Capital transfer of spending authority from offsetting collections to general fund	-10	-9	-9
1850 Spending auth from offsetting collections, mand (total)	1		
1900 Budget authority (total)	4	5	5
1930 Total budgetary resources available	4	5	5
	Memorandum (non-add) entries:		
1941 Unexpired unobligated balance, end of year	1		

Change in obligated balance:

	Unpaid obligations:		
3010 New obligations, unexpired accounts	3	5	5
3020 Outlays (gross)	-3	-5	-5

Budget authority and outlays, net:

	Mandatory:		
4090 Budget authority, gross	4	5	5
	Outlays, gross:		
4100 Outlays from new mandatory authority	3	5	5
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4123 Non-Federal sources	-11	-9	-9
4180 Budget authority, net (total)	-7	-4	-4
4190 Outlays, net (total)	-8	-4	-4

Status of Guaranteed Loans (in millions of dollars)

Identification code 077-4340-0-3-151	2024 actual	2025 est.	2026 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	268	240	210
2251 Repayments and prepayments	-25	-25	-25
	Adjustments:		
2261 Terminations for default that result in loans receivable	-3	-5	-5
2264 Other adjustments, net			
2290 Outstanding, end of year	240	210	180
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	93	93	93
Addendum:			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:		
2310 Outstanding, start of year	86	79	83
2310 Outstanding, start of year	86	79	83
2331 Disbursements for guaranteed loan claims		4	4
2351 Repayments of loans receivable	-93		
2364 Other adjustments, net			
2364 Other adjustments, net			
2390 Outstanding, end of year	79	83	87

This is a budget account that records all cash flows to and from the Government resulting from pre-1992 loan guarantee commitments from the U.S. Agency for International Development's (USAID's) legacy housing and urban and environment guaranty programs (unless they were modified and transferred to a financing account).

HOUSING AND OTHER CREDIT GUARANTY PROGRAMS LIQUIDATING
ACCOUNT—Continued

Balance Sheet (in millions of dollars)

Identification code 077-4340-0-3-151	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury		1
Non-Federal assets:		
1206 Receivables, net	1	1
1207 Advances and prepayments		
1701 Defaulted guaranteed loans, gross	86	79
1702 Interest receivable	14	18
1703 Allowance for estimated uncollectible loans and interest (-)	-54	-52
1704 Defaulted guaranteed loans and interest receivable, net	46	45
1705 Accounts receivable from foreclosed property	1	
1799 Value of assets related to loan guarantees	47	45
1999 Total assets	48	47
LIABILITIES:		
2105 Federal liabilities: Other		
Non-Federal liabilities:		
2204 Liabilities for loan guarantees		
2207 Other		
2999 Total liabilities		
NET POSITION:		
3100 Unexpended appropriations		
3300 Cumulative results of operations	48	47
3999 Total net position	48	47
4999 Total liabilities and net position	48	47

ECONOMIC ASSISTANCE LOANS LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077-4103-0-3-151	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	
1022 Capital transfer of unobligated balances to general fund	-5	-5	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	26	55	55
1820 Capital transfer of spending authority from offsetting collections to general fund	-21	-55	-55
1850 Spending auth from offsetting collections, mand (total)	5		
1930 Total budgetary resources available	5		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	5		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-2		
4123 Non-Federal sources	-24	-55	-55
4130 Offsets against gross budget authority and outlays (total)	-26	-55	-55
4160 Budget authority, net (mandatory)	-21	-55	-55
4170 Outlays, net (mandatory)	-26	-55	-55
4180 Budget authority, net (total)	-21	-55	-55
4190 Outlays, net (total)	-26	-55	-55

Status of Direct Loans (in millions of dollars)

Identification code 077-4103-0-3-151	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	320	286	286
1251 Repayments: Repayments and prepayments	-24	-55	-55
1264 Other adjustments, net (+ or -)	-10	55	55
1290 Outstanding, end of year	286	286	286

This account consolidates direct loan activity from legacy credit programs funded under various accounts, including the Economic Support Fund,

Functional Development Assistance Program, and the Development Loan Fund.

Balance Sheet (in millions of dollars)

Identification code 077-4103-0-3-151	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	5	5
1206 Non-Federal assets: Receivables, net		
1601 Direct loans, gross	320	286
1602 Interest receivable	443	453
1603 Allowance for estimated uncollectible loans and interest (-)	-537	-558
1604 Direct loans and interest receivable, net	226	181
1605 Accounts receivable from foreclosed property		
1699 Value of assets related to direct loans	226	181
1999 Total assets	231	186
LIABILITIES:		
2105 Federal liabilities: Other		
2207 Non-Federal liabilities: Other		
2999 Total liabilities		
NET POSITION:		
3300 Cumulative results of operations	231	186
4999 Total liabilities and net position	231	186

PEACE CORPS

Federal Funds

PEACE CORPS

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses to carry out the provisions of the Peace Corps Act (22 U.S.C. 2501 et seq.), including the purchase of not to exceed five passenger motor vehicles for administrative purposes for use outside of the United States, \$430,500,000, of which \$7,800,000 is for the Office of Inspector General, to remain available until September 30, 2027: Provided, That the Director of the Peace Corps may transfer to the Foreign Currency Fluctuations Account, as authorized by section 16 of the Peace Corps Act (22 U.S.C. 2515), an amount not to exceed \$5,000,000: Provided further, That funds transferred pursuant to the previous proviso may not be derived from amounts made available for Peace Corps overseas operations: Provided further, That of the funds appropriated under this heading, not to exceed \$104,000 may be available for representation expenses, of which not to exceed \$4,000 may be made available for entertainment expenses: Provided further, That none of the funds appropriated under this heading shall be used to pay for abortions: Provided further, That notwithstanding the previous proviso, section 614 of division E of Public Law 113-76 shall apply to funds appropriated under this heading.

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 011-0100-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity - Peace Corps	458	459	446
0002 Direct program activity - Peace Corps Inspector General	7	7	7
0799 Total direct obligations	465	466	453
0801 Peace Corps (Reimbursable)	5	3	
0900 Total new obligations, unexpired accounts	470	469	453
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	35	21	8
1021 Recoveries of prior year unpaid obligations	19	16	12
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	55	37	20
Budget authority:			
Appropriations, discretionary:			
1100	431	431	431
Spending authority from offsetting collections, discretionary:			
1700 Collected	6	9	2
1900 Budget authority (total)	437	440	433
1930 Total budgetary resources available	492	477	453

Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	21	8	

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	147	108	124
3010	New obligations, unexpired accounts	470	469	453
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-485	-435	-435
3040	Recoveries of prior year unpaid obligations, unexpired	-19	-16	-12
3041	Recoveries of prior year unpaid obligations, expired	-6	-2	-2
3050	Unpaid obligations, end of year	108	124	128
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	145	106	122
3200	Obligated balance, end of year	106	122	126

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	437	440	433
Outlays, gross:				
4010	Outlays from new discretionary authority	328	308	303
4011	Outlays from discretionary balances	157	127	132
4020	Outlays, gross (total)	485	435	435
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-5	-6	
4033	Non-Federal sources	-2	-3	-2
4040	Offsets against gross budget authority and outlays (total)	-7	-9	-2
Additional offsets against gross budget authority only:				
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	1		
4070	Budget authority, net (discretionary)	431	431	431
4080	Outlays, net (discretionary)	478	426	433
4180	Budget authority, net (total)	431	431	431
4190	Outlays, net (total)	478	426	433

The Peace Corps will provide direct and indirect support to Americans serving as Volunteers in FY 2026, including the necessary safety and security provisions for Volunteers, trainees, and staff. The FY 2026 Budget supports recruitment, screening, and placement of Peace Corps trainees and represents a cost-effective investment in strengthening our nation. The Peace Corps enters a country upon invitation of the host country government, and Volunteers help fill the trained manpower needs of developing countries and encourage self-sustaining development of skilled manpower.

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

Object Classification (in millions of dollars)

Identification code 011-0100-0-1-151				
	2024 actual	2025 est.	2026 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	101	103	95
11.3	Other than full-time permanent	23	23	21
11.5	Other personnel compensation	3	2	2
11.9	Total personnel compensation	127	128	118
12.1	Civilian personnel benefits	88	96	96
21.0	Travel and transportation of persons	25	20	20
22.0	Transportation of things	3	3	3
23.1	Rental payments to GSA	10	10	10
23.2	Rental payments to others	17	17	16
23.3	Communications, utilities, and miscellaneous charges	18	15	15
25.1	Advisory and assistance services	22	28	28
25.2	Other services from non-Federal sources	96	92	91
25.3	Other goods and services from Federal sources	12	12	12
25.4	Operation and maintenance of facilities	3	2	2
25.6	Medical care	23	28	28

25.7	Operation and maintenance of equipment	3	2	2
26.0	Supplies and materials	11	9	9
31.0	Equipment	6	3	3
32.0	Land and structures	1	1	
99.0	Direct obligations	465	466	453
99.0	Reimbursable obligations	5	3	
99.9	Total new obligations, unexpired accounts	470	469	453

Employment Summary

Identification code 011-0100-0-1-151				
	2024 actual	2025 est.	2026 est.	
1001	Direct civilian full-time equivalent employment	968	937	878
2001	Reimbursable civilian full-time equivalent employment	12	9	9

FOREIGN CURRENCY FLUCTUATIONS

Program and Financing (in millions of dollars)

Identification code 011-0101-0-1-151				
	2024 actual	2025 est.	2026 est.	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	5	5	5
1930	Total budgetary resources available	5	5	5
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	5	5	5
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

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

HOST COUNTRY RESIDENT CONTRACTORS SEPARATION LIABILITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011-5395-0-2-151				
	2024 actual	2025 est.	2026 est.	
0100	Balance, start of year			1
Receipts:				
Current law:				
1140	Agency Contributions, Host Country Resident Contractors Separation Liability Fund	3	3	3
2000	Total: Balances and receipts	3	3	4
Appropriations:				
Current law:				
2101	Host Country Resident Contractors Separation Liability Fund	-3	-2	-2
5099	Balance, end of year		1	2

Program and Financing (in millions of dollars)

Identification code 011-5395-0-2-151				
	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0801	Host Country Resident Contractors Separation Liability Fund (Reimbursable)	3	2	2
0900	Total new obligations, unexpired accounts (object class 25.2)	3	2	2
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	3	2	2

HOST COUNTRY RESIDENT CONTRACTORS SEPARATION LIABILITY FUND—Continued
Program and Financing—Continued

Identification code 011–5395–0–2–151	2024 actual	2025 est.	2026 est.
1930 Total budgetary resources available	3	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	39	35	
3010 New obligations, unexpired accounts	3	2	2
3020 Outlays (gross)	-7	-37	
3050 Unpaid obligations, end of year	35		2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	39	35	
3200 Obligated balance, end of year	35		2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority		2	
4101 Outlays from mandatory balances	7	35	
4110 Outlays, gross (total)	7	37	
4180 Budget authority, net (total)	3	2	2
4190 Outlays, net (total)	7	37	

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

Trust Funds

PEACE CORPS MISCELLANEOUS TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011–9972–0–7–151	2024 actual	2025 est.	2026 est.
0100 Balance, start of year		1	4
Receipts:			
Current law:			
1130 Miscellaneous Trust Funds, Peace Corps	1	3	3
2000 Total: Balances and receipts	1	4	7
5099 Balance, end of year	1	4	7

Program and Financing (in millions of dollars)

Identification code 011–9972–0–7–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0881 Peace Corps Miscellaneous Trust Fund (Reimbursable)	1	2	2
0900 Total new obligations, unexpired accounts (object class 25.2)	1	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	3	3
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected		2	2
1900 Budget authority (total)		2	2
1930 Total budgetary resources available	4	5	5
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	2	3	
3010 New obligations, unexpired accounts	1	2	2
3020 Outlays (gross)		-5	-2
3050 Unpaid obligations, end of year	3		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	3	
3200 Obligated balance, end of year	3		

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2		2
Outlays, gross:			
4010 Outlays from new discretionary authority	2		2
4011 Outlays from discretionary balances	3		
4020 Outlays, gross (total)	5		2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Non-Federal sources	-2		-2
4180 Budget authority, net (total)			
4190 Outlays, net (total)	3		

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

INTER-AMERICAN FOUNDATION

Federal Funds

INTER-AMERICAN FOUNDATION

For necessary expenses to carry out the closure of the Inter-American Foundation, \$10,000,000, 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).

Special and Trust Fund Receipts (in millions of dollars)

Identification code 164–3100–0–1–151	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			1
Receipts:			
Current law:			
1130 Gifts and Contributions, Inter-American Foundation	1	1	1
2000 Total: Balances and receipts	1	1	2
Appropriations:			
Current law:			
2101 Inter-American Foundation	-1		
5099 Balance, end of year		1	2

Program and Financing (in millions of dollars)

Identification code 164–3100–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Development grants	27	26	
0003 Program Implementation Expenses	9	14	6
0005 Administrative Expenses	9	8	4
0799 Total direct obligations	45	48	10
0801 Development Grants (SPTF)		1	
0899 Total reimbursable obligations		1	
0900 Total new obligations, unexpired accounts	45	49	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	12	12
1021 Recoveries of prior year unpaid obligations	1	2	2
1070 Unobligated balance (total)	9	14	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	47	47	10
1101 Appropriation (special or trust)	1		
1160 Appropriation, discretionary (total)	48	47	10
1900 Budget authority (total)	48	47	10
1930 Total budgetary resources available	57	61	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	12	14

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	51	48	48
3010	New obligations, unexpired accounts	45	49	10
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-45	-46	-36
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-2	-2
3041	Recoveries of prior year unpaid obligations, expired	-3	-1	-1
3050	Unpaid obligations, end of year	48	48	19
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	51	48	48
3200	Obligated balance, end of year	48	48	19
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	48	47	10
Outlays, gross:				
4010	Outlays from new discretionary authority	17	17	5
4011	Outlays from discretionary balances	28	29	31
4020	Outlays, gross (total)	45	46	36
4180	Budget authority, net (total)	48	47	10
4190	Outlays, net (total)	45	46	36
Memorandum (non-add) entries:				
5010	Total investments, SOY: non-Fed securities: Market value	2	2	
5011	Total investments, EOY: non-Fed securities: Market value	2		

Consistent with the President's February 19, 2025 Executive Order on Commencing the Reduction of the Federal Bureaucracy, the Budget proposes to eliminate funding for the Inter-American Foundation, as part of the Administration's plans to move the Nation toward fiscal responsibility. The Budget requests \$10,000,000 to conduct an orderly closeout of the agency, which includes sufficient funding for personnel costs, including severance payments and salaries for essential personnel during the shutdown.

Object Classification (in millions of dollars)

Identification code 164-3100-0-1-151	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	6	7	6
12.1 Civilian personnel benefits	2	3	1
23.2 Rental payments to others		1	
25.1 Advisory and assistance services	6	8	1
25.3 Other goods and services from Federal sources	2	3	2
41.0 Grants, subsidies, and contributions	27	26	
99.0 Direct obligations	43	48	10
99.0 Reimbursable obligations		1	
99.5 Adjustment for discretionary rounding	2		
99.9 Total new obligations, unexpired accounts	45	49	10

Employment Summary

Identification code 164-3100-0-1-151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	48	48	32

AFRICAN DEVELOPMENT FOUNDATION

Federal Funds

UNITED STATES AFRICAN DEVELOPMENT FOUNDATION

For necessary expenses to carry out the closure of the African Development Foundation, \$6,000,000.

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 166-0700-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Administrative expenses	10	10	7
0002 Development grants	32	28	

0004 Other program costs	8	7	3
0799 Total direct obligations	50	45	10
0802 Development Grants	1	2	
0899 Total reimbursable obligations	1	2	
0900 Total new obligations, unexpired accounts	51	47	10

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	4	7
1021 Recoveries of prior year unpaid obligations	1	1	1
1070 Unobligated balance (total)	11	5	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	45	45	6
Spending authority from offsetting collections, discretionary:			
1700 Collected		4	
1900 Budget authority (total)	45	49	6
1930 Total budgetary resources available	56	54	14
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	4	7	4

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	39	55	35
3010 New obligations, unexpired accounts	51	47	10
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-33	-66	-31
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	55	35	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	39	55	35
3200 Obligated balance, end of year	55	35	13

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	45	49	6
Outlays, gross:			
4010 Outlays from new discretionary authority	14	30	4
4011 Outlays from discretionary balances	19	36	27
4020 Outlays, gross (total)	33	66	31
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-4	
4180 Budget authority, net (total)	45	45	6
4190 Outlays, net (total)	33	62	31

To facilitate the closure of the United States African Development Foundation (USADF), the Budget requests \$6 million to conduct an orderly closeout in FY 2026, which includes funding for severance payments, lease terminations fees, and other miscellaneous requirements for an orderly shutdown.

Object Classification (in millions of dollars)

Identification code 166-0700-0-1-151	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3	3	1
11.3 Other than full-time permanent	1	1	
11.9 Total personnel compensation	4	4	1
12.1 Civilian personnel benefits	1	1	1
13.0 Benefits for former personnel			5
21.0 Travel and transportation of persons	1	1	
25.1 Other administrative costs			2
25.2 Other services from non-Federal sources	7	7	
25.3 Other goods and services from Federal sources	2	2	
31.0 Equipment	1		
32.0 Land and structures	1	1	1
41.0 Development grants	33	28	
99.0 Direct obligations	50	44	10
99.0 Reimbursable obligations		2	
99.5 Adjustment for rounding	1	1	
99.9 Total new obligations, unexpired accounts	51	47	10

UNITED STATES AFRICAN DEVELOPMENT FOUNDATION—Continued
Employment Summary

Identification code 166–0700–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	28	28	5

Trust Funds

GIFTS AND DONATIONS, AFRICAN DEVELOPMENT FOUNDATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 166–8239–0–7–151	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Gifts and Donations, African Development Foundation	2	4	4
Proposed:			
1230 Gifts and Donations, African Development Foundation			-4
1999 Total receipts	2	4	
2000 Total: Balances and receipts	2	4	
Appropriations:			
Current law:			
2101 Gifts and Donations, African Development Foundation	-2	-4	-4
Proposed:			
2201 Gifts and Donations, African Development Foundation			4
2999 Total appropriations	-2	-4	
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 166–8239–0–7–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Project Grants	5	4	4
0900 Total new obligations, unexpired accounts (object class 41.0)	5	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	4	4
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	4	4
1900 Budget authority (total)	2	4	4
1930 Total budgetary resources available	9	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	7	6
3010 New obligations, unexpired accounts	5	4	4
3020 Outlays (gross)	-4	-5	-7
3050 Unpaid obligations, end of year	7	6	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	7	6
3200 Obligated balance, end of year	7	6	3

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	2	4	4
Outlays, gross:			
4100 Outlays from new mandatory authority	1	1	1
4101 Outlays from mandatory balances	3	4	6
4110 Outlays, gross (total)	4	5	7
4180 Budget authority, net (total)	2	4	4
4190 Outlays, net (total)	4	5	7

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	2	4	4
Outlays	4	5	7

Legislative proposal, subject to PAYGO:

Budget Authority			-4
Outlays			-1
Total:			
Budget Authority	2	4	
Outlays	4	5	6

USADF has the authority to accept contributions from any legitimate source, such as foreign governments, private businesses, foundations, non-governmental organizations, international donors, and other partners, to execute its Mission.

GIFTS AND DONATIONS, AFRICAN DEVELOPMENT FOUNDATION

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 166–8239–4–7–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Project Grants			-4
0900 Total new obligations, unexpired accounts (object class 41.0)			-4
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)			-4
1900 Budget authority (total)			-4
1930 Total budgetary resources available			-4
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			-4
3020 Outlays (gross)			1
3050 Unpaid obligations, end of year			-3
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			-3
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			-4
Outlays, gross:			
4100 Outlays from new mandatory authority			-1
4180 Budget authority, net (total)			-4
4190 Outlays, net (total)			-1

INTERNATIONAL MONETARY PROGRAMS*Federal Funds*

UNITED STATES QUOTA, INTERNATIONAL MONETARY FUND

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

Program and Financing (in millions of dollars)

Identification code 020–0003–0–1–155	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5112 IMF quota reserve tranche	28,878	22,955	22,955
5113 IMF quota letter of credit	80,921	90,033	90,033

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

In December 2023, the IMF Board of Governors concluded the 16th General Review of Quotas to determine what changes to IMF resources and shareholding, if any, are necessary for the IMF to continue to effectively fulfill its role. IMF members approved a 50 percent increase in quota resources, to be allocated to all members in proportion to their quotas (i.e.,

an "equiproportional" quota increase), that would be fully offset by a reduction in the New Arrangements to Borrow (NAB) and the complete elimination of the Bilateral Borrowing Agreements (BBAs), all of which will keep the IMF's overall lending capacity constant. This outcome allocates the increase in quotas by keeping all member quota and voting shares constant, which fully protects the U.S. voting share and veto, while removing the BBAs, to which the United States does not contribute and has limited influence. The increase in the U.S. quota share is SDR 41 billion (about \$55 billion).

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

LOANS TO INTERNATIONAL MONETARY FUND

Program and Financing (in millions of dollars)

Identification code 020-0074-0-1-155	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5115 New Arrangements to Borrow (exchange rate)	2,334		
5116 New Arrangements to Borrow	76,506	74,171	74,171

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

A total of 40 countries and institutions participate in the NAB for a total of SDR 361 billion (about \$515 billion), of which the current U.S. share is approximately SDR 56 billion (about \$80 billion). The reduction in the U.S. NAB share is SDR 9 billion (about \$12 billion) and would hold our NAB share roughly constant at 15.5 percent. Activation of the NAB requires the approval of 85 percent of the NAB members based on shares, giving the United States a veto over its activation.

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

CONTRIBUTIONS TO IMF FACILITIES AND TRUST FUNDS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 020-4617-0-3-155	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	21,000		
0713 Payment of interest to Treasury		276	276
0900 Total new obligations, unexpired accounts	21,000	276	276
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			40

Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	20,961		
Spending authority from offsetting collections, mandatory:			
1800 Collected		288	288
1801 Change in uncollected payments, Federal sources	39	28	28
1850 Spending auth from offsetting collections, mand (total)	39	316	316
1900 Budget authority (total)	21,000	316	316
1930 Total budgetary resources available	21,000	316	356
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		40	80
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		21,000	15,743
3010 New obligations, unexpired accounts	21,000	276	276
3020 Outlays (gross)		-5,533	-5,533
3050 Unpaid obligations, end of year	21,000	15,743	10,486
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-39	-67
3070 Change in uncollected pymts, Fed sources, unexpired	-39	-28	-28
3090 Uncollected pymts, Fed sources, end of year	-39	-67	-95
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		20,961	15,676
3200 Obligated balance, end of year	20,961	15,676	10,391

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	21,000	316	316
Financing disbursements:			
4110 Outlays, gross (total)		5,533	5,533
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources		-1	-1
4123 Non-Federal sources		-287	-287
4130 Offsets against gross budget authority and outlays (total)		-288	-288
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-39	-28	-28
4160 Budget authority, net (mandatory)	20,961		
4170 Outlays, net (mandatory)		5,245	5,245
4180 Budget authority, net (total)	20,961		
4190 Outlays, net (total)		5,245	5,245

Status of Direct Loans (in millions of dollars)

Identification code 020-4617-0-3-155	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	21,000		
1150 Total direct loan obligations	21,000		
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year			5,533
1231 Disbursements: Direct loan disbursements		5,533	5,533
1290 Outstanding, end of year		5,533	11,066

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

CONTRIBUTIONS TO THE INTERNATIONAL MONETARY FUND FACILITIES AND TRUST FUNDS

Program and Financing (in millions of dollars)

Identification code 020-1699-0-1-155	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	39	1	
0791 Direct program activities, subtotal	39	1	

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

Program and Financing—Continued

Identification code 020–1699–0–1–155	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts (object class 41.0)	39	1	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	52	14	14
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	.....	1	.....
1701 Change in uncollected payments, Federal sources	1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	1	1	.....
1900 Budget authority (total)	1	1	.....
1930 Total budgetary resources available	53	15	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	14	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	39	12
3010 New obligations, unexpired accounts	39	1	.....
3020 Outlays (gross) .....	.....	-28	-7
3050 Unpaid obligations, end of year	39	12	5
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 .....	.....	38	11
3200 Obligated balance, end of year	38	11	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	1	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	.....
4011 Outlays from discretionary balances .....	.....	27	7
4020 Outlays, gross (total) .....	.....	28	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	.....	-1	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4080 Outlays, net (discretionary) .....	.....	27	7
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	27	7

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

Identification code 020–1699–0–1–155	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Loans to Poverty Reduction and Growth Trust	11,000	.....	.....
115003 PRGT Investment Trust Loan	10,000	.....	.....
115999 Total direct loan levels	21,000	.....	.....
Direct loan subsidy (in percent):			
132001 Loans to Poverty Reduction and Growth Trust	0.13	.....	.....
132003 PRGT Investment Trust Loan	0.25	.....	.....
132999 Weighted average subsidy rate	0.19	.....	.....
Direct loan subsidy budget authority:			
133001 Loans to Poverty Reduction and Growth Trust	14	.....	.....
133003 PRGT Investment Trust Loan	25	.....	.....
133999 Total subsidy budget authority	39	.....	.....
Direct loan subsidy outlays:			
134001 Loans to Poverty Reduction and Growth Trust .....	.....	1	1
134002 Loans to Resilience and Sustainability Trust .....	.....	1	1
134999 Total subsidy outlays .....	.....	2	2

Contributions to IMF Facilities and Trust Funds

The International Monetary Fund (IMF) maintains several facilities, some in the form of trust funds, to provide assistance to the world's poorest and most vulnerable countries. The Poverty Reduction and Growth Trust (PRGT) is the IMF's concessional financing facility, and it provides sub-

sized loans to support the 70 eligible low-income countries (LICs). IMF programs through the PRGT generally support policy reforms to help address longstanding economic, governance, and debt issues that are resulting in balance of payments problems.

MILITARY SALES PROGRAM

Federal Funds

SPECIAL DEFENSE ACQUISITION FUND

Program and Financing (in millions of dollars)

Identification code 011–4116–0–3–155	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Special Defense Acquisition Fund (Reimbursable)	24	153	175
0900 Total new obligations, unexpired accounts (object class 25.3)	24	153	175
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	544	126	137
1001 Discretionary unobligated balance brought fwd, Oct 1	544	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	3	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	-531	.....	.....
1033 Recoveries of prior year paid obligations	42	.....	.....
1070 Unobligated balance (total)	58	126	137
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	95	164	161
1900 Budget authority (total)	95	164	161
1930 Total budgetary resources available	153	290	298
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3	.....	.....
1941 Unexpired unobligated balance, end of year	126	137	123
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	418	308	30
3010 New obligations, unexpired accounts	24	153	175
3011 Obligations ("upward adjustments"), expired accounts	12	.....	.....
3020 Outlays (gross)	-135	-431	-162
3041 Recoveries of prior year unpaid obligations, expired	-11	.....	.....
3050 Unpaid obligations, end of year	308	30	43
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	418	308	30
3200 Obligated balance, end of year	308	30	43
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	95	164	161
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	123	121
4011 Outlays from discretionary balances	135	308	41
4020 Outlays, gross (total)	135	431	162
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-95	-164	-161
4033 Non-Federal sources	-49	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-144	-164	-161
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	7	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	42	.....	.....
4060 Additional offsets against budget authority only (total)	49	.....	.....
4080 Outlays, net (discretionary)	-9	267	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	-9	267	1

The Special Defense Acquisition Fund (SDAF) helps expedite the procurement of defense articles for provision to foreign nations. The 2026 request reflects \$900 million in new SDAF obligation authority, to be funded by a combination of offsetting collections and previous SDAF procurements, referred to as SDAF reimbursements. In 2026, offsetting collections will be derived from sales of stock through the Foreign Military Sales system, as well as other receipts consistent with section 51(b) of the Arms

Export Control Act. The 2026 request will support advance purchases of high-demand equipment that has long procurement lead times, which is often the main limiting factor in the U.S. Government's ability to provide coalition partners with critical equipment to make them operationally effective in a timely manner. Improving the mechanism for supporting U.S. partners is a high priority for both the Departments of State and Defense.

Trust Funds**FOREIGN MILITARY SALES TRUST FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 011-8242-0-7-155	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	93	102	457
Receipts:			
Current law:			
1130 Deposits, Advances, Foreign Military Sales Trust Fund	52,079	68,248	79,623
2000 Total: Balances and receipts	52,172	68,350	80,080
Appropriations:			
Current law:			
2101 Foreign Military Sales Trust Fund	-52,079	-68,248	-79,623
2103 Foreign Military Sales Trust Fund		-8	-8
2132 Foreign Military Sales Trust Fund	8	8	8
2135 Foreign Military Sales Trust Fund		355	355
2199 Total current law appropriations	-52,071	-67,893	-79,268
2999 Total appropriations	-52,071	-67,893	-79,268
5098 Rounding adjustment	1		
5099 Balance, end of year	102	457	812

Program and Financing (in millions of dollars)

Identification code 011-8242-0-7-155	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Aircraft	6,416	21,685	33,080
0004 Missiles	17,350	12,162	8,481
0005 Communication Equipment	3,185	1,469	71
0006 Maintenance and Support Equipment	10,358	18,334	12,757
0007 Special Activities/R&D	4,547	3,086	11,799
0008 Tactical/Support/Combat Vehicles	2,249	2,924	2,777
0009 Ammunition	4,882	2,681	2,252
0010 Supplies & Supply Operations	2,799	808	526
0011 Construction	859	88	283
0012 Weapons	2,169	2,924	6,307
0013 Training	972	438	526
0014 Ships	60	108	55
0015 Administration	1,399	1,487	1,590
0900 Total new obligations, unexpired accounts	57,245	68,194	80,504

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	230,884	285,235	335,202
1020 Adjustment of unobligated bal brought forward, Oct 1	-202		
1021 Recoveries of prior year unpaid obligations	3,792		
1033 Recoveries of prior year paid obligations	11		
1070 Unobligated balance (total)	234,485	285,235	335,202
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	52,079	68,248	79,623
1203 Appropriation (previously unavailable)(special or trust)		8	8
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-8	-8	-8
1235 Appropriations precluded from obligation (special or trust)		-355	-355
1238 Appropriations applied to liquidate contract authority	-50,274	-66,406	-77,677
1260 Appropriations, mandatory (total)	1,797	1,487	1,591
Contract authority, mandatory:			
1600 Contract authority	106,198	116,674	110,116
1900 Budget authority (total)	107,995	118,161	111,707
1930 Total budgetary resources available	342,480	403,396	446,909
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	285,235	335,202	366,405

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	64,914	69,630	86,467

3010 New obligations, unexpired accounts	57,245	68,194	80,504
3020 Outlays (gross)	-48,737	-51,357	-51,112
3040 Recoveries of prior year unpaid obligations, unexpired	-3,792		
3050 Unpaid obligations, end of year	69,630	86,467	115,859
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	64,914	69,630	86,467
3200 Obligated balance, end of year	69,630	86,467	115,859

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	107,995	118,161	111,707
Outlays, gross:			
4100 Outlays from new mandatory authority	1,033	22,724	17,451
4101 Outlays from mandatory balances	47,704	28,633	33,661
4110 Outlays, gross (total)	48,737	51,357	51,112
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-11		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	11		
4160 Budget authority, net (mandatory)	107,995	118,161	111,707
4170 Outlays, net (mandatory)	48,726	51,357	51,112
4180 Budget authority, net (total)	107,995	118,161	111,707
4190 Outlays, net (total)	48,726	51,357	51,112

Memorandum (non-add) entries:

5050 Unfunded contract authority, SOY	244,430	300,354	350,622
5052 Unfunded contract authority, EOY	300,354	350,622	383,061

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

ESTIMATES OF NEW SALES

	2024 actual	2025 est.	2026 est.
Estimates of new orders (sales)	\$107,995	\$116,674	\$110,116

Object Classification (in millions of dollars)

Identification code 011-8242-0-7-155	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	750	796	858
25.2 Other services from non-Federal sources	56,495	67,398	79,646
99.9 Total new obligations, unexpired accounts	57,245	68,194	80,504

Federal Funds**INTERNATIONAL HUMANITARIAN ASSISTANCE**

For necessary expenses to carry out the provisions of section 491 of the Foreign Assistance Act of 1961 for international disaster relief, rehabilitation, and reconstruction assistance, the provisions of section 2(a) and (b) of the Migration and Refugee Assistance Act of 1962 (22 U.S.C. 2601), and other activities to meet refugee and migration needs, including through grants; salaries and expenses of personnel and dependents as authorized by the Foreign Service Act of 1980 (22 U.S.C. 3901 et seq.); allowances as authorized by sections 5921 through 5925 of title 5, United States Code; purchase and hire of passenger motor vehicles; and services as authorized by section 3109 of title 5, United States Code, \$2,500,000,000, to remain available until expended: Provided, That of the funds appropriated under this heading, \$5,000,000 shall be made available for refugees resettling in Israel: Provided further, That funds made available under this heading may be made available for contributions: Provided further, That unobligated balances appropriated for prior fiscal years under the headings "International Disaster Assistance" and "Migration and Refugee Assistance" in prior Acts making appropriations for the Department of State, foreign operations, and related programs may be transferred to and merged with funds made available under this heading.

Program and Financing (in millions of dollars)

Identification code 072-1550-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Overseas Assistance			2,402
0003 Refugees to Israel			5

INTERNATIONAL HUMANITARIAN ASSISTANCE—Continued
Program and Financing—Continued

Identification code 072–1550–0–1–151	2024 actual	2025 est.	2026 est.
0005 Administrative Expenses			93
0900 Total new obligations, unexpired accounts			2,500
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			2,500
1930 Total budgetary resources available			2,500
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			2,500
3020 Outlays (gross)			-1,375
3050 Unpaid obligations, end of year			1,125
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			1,125
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			2,500
Outlays, gross:			
4010 Outlays from new discretionary authority			1,375
4180 Budget authority, net (total)			2,500
4190 Outlays, net (total)			1,375

The FY 2026 Budget reorganizes and consolidates the U.S. Government's fragmented humanitarian assistance programs by establishing the new International Humanitarian Assistance (IHA) account. The Budget assumes a new approach to humanitarian aid, including by focusing on crises in which there is a clear, direct nexus to U.S. national interests and by pursuing fairer burden sharing with other donors. The IHA account includes \$5 million for the Humanitarian Migrants to Israel (HMI) program.

Object Classification (in millions of dollars)

Identification code 072–1550–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			37
12.1 Civilian personnel benefits			13
21.0 Travel and transportation of persons			4
23.3 Communications, utilities, and miscellaneous charges			2
25.2 Other services from non-Federal sources			37
41.0 Grants, subsidies, and contributions			2,407
99.9 Total new obligations, unexpired accounts			2,500

Employment Summary

Identification code 072–1550–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment			220

UNDISTRIBUTED STATE AND USAID CANCELLATIONS, INTERNATIONAL AFFAIRS
PROGRAMS

Program and Financing (in millions of dollars)

Identification code 072–9005–0–1–151	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			20,000
1020 Adjustment of unobligated bal brought forward, Oct 1		20,000	
1070 Unobligated balance (total)		20,000	20,000
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced			-20,000
1930 Total budgetary resources available		20,000	

1941	Memorandum (non-add) entries:		
	Unexpired unobligated balance, end of year	20,000	
	Change in obligated balance:		
	Unpaid obligations:		
3020 Outlays (gross)			1,200
3050 Unpaid obligations, end of year			1,200
	Memorandum (non-add) entries:		
3200 Obligated balance, end of year			1,200
	Budget authority and outlays, net:		
	Discretionary:		
4000 Budget authority, gross			-20,000
	Outlays, gross:		
4010 Outlays from new discretionary authority			-1,200
4180 Budget authority, net (total)			-20,000
4190 Outlays, net (total)			-1,200

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
011–272430 Foreign Military Financing, Downward Reestimates of Subsidies	85	39	
020–269830 Clean Technology Fund Loans, Downward Reestimates	1	7	
072–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	2	1	1
072–267630 Downward Reestimates, MENA Loan Guarantee Program		24	
072–272530 Loan Guarantees to Israel, Downward Reestimates of Subsidies	296	301	
072–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	7		
077–268730 Urban and Environmental Credit Program, Downward Reestimates of Subsidies	9	3	
077–268830 Insurance of Debt, Downward Reestimates		1	
077–268930 United States International Development Finance Corporation Loans, Downward Reestimates of Subsidy	555	856	
General Fund Offsetting receipts from the public	955	1,232	1
Intragovernmental payments:			
072–320000 Receivables from Cancelled Accounts	1		
072–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	1		
General Fund Intragovernmental payments	2		

GENERAL PROVISIONS

ALLOWANCES AND DIFFERENTIALS

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

CONSULTING SERVICES

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

DIPLOMATIC FACILITIES

SEC. 7003. (a) CAPITAL SECURITY COST SHARING EXCEPTION.—Notwithstanding paragraph (2) of section 604(e) of the Secure Embassy Construction and Counterterrorism Act of 1999 (title VI of division A of H.R. 3427, as enacted into law by section 1000(a)(7) of Public Law 106–113 and contained in appendix G of that Act), as amended by section 111 of the Department of State Authorities Act, Fiscal Year 2017 (Public Law 114–323), a project to construct a facility of the United States may include office space or other accommodations for members of the United States Marine Corps.

(b) INTERIM AND TEMPORARY FACILITIES ABROAD.

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

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

(d) FACILITIES.—

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

PERSONNEL ACTIONS

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

PROHIBITION ON PUBLICITY OR PROPAGANDA

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

COUPS D'ETAT

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

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

TRANSFER OF FUNDS AUTHORITY

SEC. 7007. (a) DEPARTMENT OF STATE.—

(1) DEPARTMENT OF STATE.—

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

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

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

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

(b) UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION.—

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

by such transfers are coordinated with, and complement, foreign assistance programs implemented by the Department of State.

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

PROHIBITION AND LIMITATION ON CERTAIN EXPENSES

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

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

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

(1) alcoholic beverages; or

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

AVAILABILITY OF FUNDS

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

RESERVATIONS OF FUNDS

SEC. 7010. (a) REPROGRAMMING.—Funds appropriated under titles III through VI of this Act which are specifically designated may be reprogrammed for other programs within the same account notwithstanding the designation if compliance with the designation is made impossible by operation of any provision of this or any other Act: Provided, That assistance that is reprogrammed pursuant to this subsection shall be made available under the same terms and conditions as originally provided.

(b) EXTENSION OF AVAILABILITY.—In addition to the authority contained in subsection (a), the original period of availability of funds appropriated by this Act and administered by the Department of State that are specifically designated for

particular programs or activities by this or any other Act may be extended for an additional fiscal year if the Secretary of State determines that the termination of assistance to a country or a significant change in circumstances makes it unlikely that such designated funds can be obligated during the original period of availability: Provided, That such designated funds that continue to be available for an additional fiscal year shall be obligated only for the purpose of such designation.

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

DOCUMENT REQUESTS

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

PROHIBITION ON FUNDING FOR ABORTIONS AND INVOLUNTARY STERILIZATION

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

PROHIBITION ON ASSISTANCE TO GOVERNMENTS SUPPORTING INTERNATIONAL TERRORISM

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

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

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

(b) **BILATERAL ASSISTANCE.**—

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

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

(B) otherwise supports international terrorism; or

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

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

AUTHORIZATION REQUIREMENTS

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

AUTHORITIES FOR THE PEACE CORPS

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

COMMERCE, TRADE AND SURPLUS COMMODITIES

SEC. 7016.

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

(1) activities designed to increase food security in developing countries where such activities will not have a significant impact on the export of agricultural commodities of the United States;

(2) research activities intended primarily to benefit United States producers;

(3) activities in a country that is eligible for assistance from the International Development Association, is not eligible for assistance from the International Bank for Reconstruction and Development, and does not export on a consistent basis the agricultural commodity with respect to which assistance is furnished; or

(4) activities in a country the President determines is recovering from widespread conflict, a humanitarian crisis, or a complex emergency.

GOVERNMENT TO GOVERNMENT ASSISTANCE

SEC. 7017.

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

ELIGIBILITY FOR ASSISTANCE

SEC. 7018. **ASSISTANCE THROUGH NONGOVERNMENTAL ORGANIZATIONS.**—Restrictions contained in this or any other Act with respect to assistance for a country shall not be construed to restrict assistance in support of programs of nongovernmental organizations from funds appropriated by this Act to carry out the provisions of chapters 1, 10, 11, and 12 of part I and chapter 4 of part II of the Foreign Assistance Act of 1961 and from funds appropriated under the heading "America First Opportunity Fund": Provided, That nothing in this subsection shall be construed to alter any existing statutory prohibitions against abortion or involuntary sterilizations contained in this or any other Act.

DIGITAL CONNECTIVITY AND CYBERSECURITY PARTNERSHIP PROGRAM

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

LOAN GUARANTEES

SEC. 7020. Funds appropriated under the headings "America First Opportunity Fund", "Treasury International Assistance Programs", and "Corporate Capital Account", by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs, including funds made available pursuant to this section, may be made available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of loan guarantees which are authorized to be provided: Provided, That amounts made available under this subsection for the costs of such guarantees shall not be considered assistance for the purposes of provisions of law limiting assistance to a country.

CHIPS FOR AMERICA INTERNATIONAL TECHNOLOGY SECURITY AND INNOVATION FUND

SEC. 7021. Amounts transferred to the Export-Import Bank and the United States International Development Finance Corporation pursuant to the transfer authority

in section 102(c)(1) of the CHIPS Act of 2022 (division A of Public Law 117–167) may be made available for the costs of direct loans and loan guarantees, including the cost of modifying such loans, as defined in section 502 of the Congressional Budget Act of 1974.

FINANCIAL WEBSITE

SEC. 7022.

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

INTERNATIONAL RELIGIOUS FREEDOM

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

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

SPECIAL PROVISIONS

SEC. 7024.

(a) DIRECTIVES AND AUTHORITIES.—

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

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

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

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

(c) CONTINGENCIES.—During fiscal year 2026, the President may use up to \$200,000,000 under the authority of section 451 of the Foreign Assistance Act of 1961, notwithstanding any other provision of law.

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

(e) TRANSFER OF FUNDS FOR EXTRAORDINARY PROTECTION.—The Secretary of State may transfer to, and merge with, funds under the heading "Protection of Foreign Missions and Officials" unobligated balances of expired funds appropriated under the heading "Diplomatic Programs" for fiscal year 2026, at no later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated: Provided, That not more than \$50,000,000 may be transferred.

(f) REPORTS REPEALED.—

(1) The following provisions of law are hereby repealed: section 111(a) of Public Law 111–195; section 4 of Public Law 107–243; sections 51(a)(2) and 404(e) of Public Law 84–885; section 1012(c) of Public Law 103–337; sections 549, 620(c), 655, and 656 of Public Law 87–195; section 8 of Public Law 107–245; section 12(a-b) of Public Law 108–19; section 570(d) of Public Law 104–208; section 5103(f) of Public Law 111–13; section 4 of Public Law 79–264 (22 U.S.C. 287b(a)); section 118(f) of the Foreign Assistance Act of 1961 (22 U.S.C. 2151p1(f)); section 6502(b) of Public Law 117–81; section 312 of Public Law 114–323; section 405(a)(3) of Public Law 107–228; Section 12 of Public Law 110–286; and Section 406(b) of Public Law 116–123;

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

(g) EXTENSION OF AUTHORITIES.—

(1) INCENTIVES FOR CRITICAL POSTS.—The authority contained in section 1115(d) of the Supplemental Appropriations Act, 2009 (Public Law 111–32) shall remain in effect through September 30, 2026.

(2) CATEGORICAL ELIGIBILITY.—The Foreign Operations, Export Financing, and Related Programs Appropriations Act, 1990 (Public Law 101–167) is amended—

(A) in section 599D (8 U.S.C. 1157 note)—

(i) in subsection (b)(3), by striking "and 2025" and inserting "2025, and 2026"; and

(ii) in subsection (e), by striking "2025" each place it appears and inserting "2026"; and

(B) in section 599E(b)(2) (8 U.S.C. 1255 note), by striking "2025" and inserting "2026".

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

(4) TRANSFER OF BALANCES.—Section 7081(h) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2017 (division J of Public Law 115–31) shall continue in effect during fiscal year 2026.

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

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

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

(h) MONITORING AND EVALUATION.—

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

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

(j) EXTENSION OF PROCUREMENT AUTHORITY.—Section 7077 of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2012 (division I of Public Law 112–74) shall continue in effect during fiscal year 2026, except that such authority may be exercised by the Secretary of State.

(k) EXTENSION.—Section 7034(r) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (division K of Public Law 117–103) shall apply during fiscal year 2026.

(l) DEFINITIONS.—

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

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

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

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

(5) **USAID.**—In this Act, the term "USAID" means the United States Agency for International Development.

LAW ENFORCEMENT AND SECURITY

SEC. 7025. (a) ASSISTANCE.—

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

(b) AUTHORITIES.—

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

(2) **DISARMAMENT, DEMOBILIZATION, AND REINTEGRATION.**—Section 7034(d) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (division J of Public Law 113–235) shall continue in effect during fiscal year 2026: Provided, That section 7034(d) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, shall also apply to the America First Opportunity Fund.

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

(4) **SPECIAL DEFENSE ACQUISITION FUND.**—Not to exceed \$900,000,000 may be obligated pursuant to section 51(c)(2) of the Arms Export Control Act (22 U.S.C. 2795(c)(2)) for the purposes of the Special Defense Acquisition Fund (the Fund), to remain available for obligation until September 30, 2028: Provided, That the provision of defense articles and defense services to foreign countries or international organizations from the Fund shall be subject to the concurrence of the Secretary of State.

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

(6) **PROGRAM CLARIFICATION.**—Notwithstanding section 503(a)(3) of Public Law 87–195 (22 U.S.C. 2311(a)(3)), the procurement of defense articles and services funded on a non-repayable basis under section 23 of the Arms Export Control Act may be priced to include the costs of salaries of members of the Armed Forces of the United States engaged in security assistance activities pursuant to 10 U.S.C. 341 (relating to the State Partnership Program): Provided, That this paragraph shall only apply to funds that remain available for obligation in fiscal year 2026.

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

(c) LIMITATIONS.—

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

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

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

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

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

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

(3) OVERSIGHT AND ACCOUNTABILITY.—

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

(d) OTHER MATTERS.—

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

COUNTERING THE FLOW OF FENTANYL AND OTHER SYNTHETIC DRUGS

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

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

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

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

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

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

PROHIBITION ON ASSISTANCE TO THE PALESTINIAN BROADCASTING CORPORATION

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

ASSISTANCE FOR THE WEST BANK AND GAZA

SEC. 7028. (a) **OVERSIGHT.**—For fiscal year 2026, 30 days prior to the initial obligation of funds for the bilateral West Bank and Gaza Program, the Secretary of State shall certify to the Committees on Appropriations that procedures have been established to assure the Comptroller General of the United States will have access to appropriate United States financial information in order to review the uses of United States assistance for the Program funded under the heading "America First Opportunity" for the West Bank and Gaza.

(b) **VETTING.**—Prior to the obligation of funds appropriated by this Act under the heading "America First Opportunity Fund" for assistance for the West Bank and Gaza, the Secretary of State shall take all appropriate steps to ensure that such assistance is not provided to or through any individual, private or government entity, or educational institution that the Secretary knows or has reason to believe advocates,

plans, sponsors, engages in, or has engaged in, terrorist activity nor, with respect to private entities or educational institutions, those that have as a principal officer of the entity's governing board or governing board of trustees any individual that has been determined to be involved in, or advocating terrorist activity or determined to be a member of a designated foreign terrorist organization: *Provided*, That the Secretary of State shall, as appropriate, establish procedures specifying the steps to be taken in carrying out this subsection and shall terminate assistance to any individual, entity, or educational institution which the Secretary has determined to be involved in or advocating terrorist activity.

(c) **PROHIBITION.**—

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

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

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

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

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

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

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

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

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

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

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

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

LIMITATION ON ASSISTANCE FOR THE PALESTINIAN AUTHORITY

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

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

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

(d) **REPORT.**—Whenever the waiver authority pursuant to subsection (b) is exercised, the President shall submit a report to the Committees on Appropriations detailing the justification for the waiver, the purposes for which the funds will be spent, and the accounting procedures in place to ensure that the funds are properly disbursed: *Provided*, That the report shall also detail the steps the Palestinian Authority has taken to arrest terrorists, confiscate weapons and dismantle the terrorist infrastructure.

(e) **CERTIFICATION.**—If the President exercises the waiver authority under subsection (b), the Secretary of State must certify and report to the Committees on Appropriations prior to the obligation of funds that the Palestinian Authority has established a single treasury account for all Palestinian Authority financing and all financing mechanisms flow through this account, no parallel financing mechanisms

exist outside of the Palestinian Authority treasury account, and there is a single comprehensive civil service roster and payroll, and the Palestinian Authority is acting to counter incitement of violence against Israelis and is supporting activities aimed at promoting peace, coexistence, and security cooperation with Israel.

(f) **PROHIBITION TO HAMAS AND THE PALESTINE LIBERATION ORGANIZATION.**—

(1) None of the funds appropriated in titles III through VI of this Act may be obligated for salaries of personnel of the Palestinian Authority located in Gaza or may be obligated or expended for assistance to Hamas or any entity effectively controlled by Hamas, any power-sharing government of which Hamas is a member, or that results from an agreement with Hamas and over which Hamas exercises undue influence.

(2) Notwithstanding the limitation of paragraph (1), assistance may be provided to a power-sharing government only if the President certifies and reports to the Committees on Appropriations that such government, including all of its ministers or such equivalent, has publicly accepted and is complying with the principles contained in section 620K(b)(1)(A) and (B) of the Foreign Assistance Act of 1961, as amended.

(3) The President may exercise the authority in section 620K(e) of the Foreign Assistance Act of 1961, as added by the Palestinian Anti-Terrorism Act of 2006 (Public Law 109–446) with respect to this subsection.

(4) Whenever the certification pursuant to paragraph (2) is exercised, the Secretary of State shall submit a report to the Committees on Appropriations within 120 days of the certification and every quarter thereafter on whether such government, including all of its ministers or such equivalent are continuing to comply with the principles contained in section 620K(b)(1)(A) and (B) of the Foreign Assistance Act of 1961, as amended: *Provided*, That the report shall also detail the amount, purposes and delivery mechanisms for any assistance provided pursuant to the abovementioned certification and a full accounting of any direct support of such government.

(5) None of the funds appropriated under titles III through VI of this Act may be obligated for assistance for the Palestine Liberation Organization.

MIDDLE EAST AND NORTH AFRICA

SEC. 7030. (a) EGYPT.—

(1) **ASSISTANCE.**—Of the funds appropriated by this Act, not less than \$1,300,000,000 may be made available for assistance to Egypt from funds under the heading "Foreign Military Financing Program", to remain available until September 30, 2027: *Provided*, That such funds may be transferred to an interest bearing account in the Federal Reserve Bank of New York.

(2) **RESTRICTION.**—Funds appropriated by this Act that are available for assistance for Egypt may be made available notwithstanding any other provision of law restricting assistance for Egypt, except for this subsection and section 620M of the Foreign Assistance Act of 1961.

(b) **ISRAEL.**—Of the funds appropriated by this Act under the heading "Foreign Military Financing Program", not less than \$3,300,000,000 shall be available for grants only for Israel which shall be disbursed within 30 days of enactment of this Act: *Provided*, That to the extent that the Government of Israel requests that funds be used for such purposes, grants made available for Israel under this heading shall, as agreed by the United States and Israel, be available for advanced weapons systems, of which not less than \$250,300,000 shall be available for the procurement in Israel of defense articles and defense services, including research and development.

(c) **SYRIA.**—

(1) **NON-LETHAL ASSISTANCE.**—Funds appropriated by this Act under titles III and IV may be made available, notwithstanding any other provision of law, for non-lethal stabilization assistance for Syria, including for emergency medical and rescue response and chemical weapons investigations.

(d) **WEST BANK AND GAZA.**—

(1) **LIMITATIONS.**—

(A)(i) None of the funds appropriated under the heading "America First Opportunity Fund" in this Act may be made available for assistance for the Palestinian Authority, if after the date of enactment of this Act—

(I) the Palestinians obtain the same standing as member states or full membership as a state in the United Nations or any specialized agency thereof outside an agreement negotiated between Israel and the Palestinians; or

(II) the Palestinians initiate an International Criminal Court (ICC) judicially authorized investigation, or actively support such an investigation, that subjects Israeli nationals to an investigation for alleged crimes against Palestinians.

(ii) The Secretary of State may waive the restriction in clause (i) of this subparagraph resulting from the application of subclause (I) of such clause if the Secretary certifies to the Committees on Appropriations that to do so is in the national security interest of the United States, and submits a report to such

Committees detailing how the waiver and the continuation of assistance would assist in furthering Middle East peace.

(B)(i) The President may waive the provisions of section 1003(1), (2), and (3) of the Foreign Relations Authorization Act, Fiscal Years 1988 and 1989 (Public Law 100-204), if the President determines and certifies in writing to the Speaker of the House of Representatives, the President *pro tempore* of the Senate, and the Committees on Appropriations that

the action is important to the national security interests of the United States or the conduct of diplomacy.

(2) APPLICATION OF TAYLOR FORCE ACT.—Funds appropriated by this Act under the heading "American First Opportunity Fund" that are made available for assistance for the West Bank and Gaza shall be made available consistent with section 1004(a) of the Taylor Force Act (title X of division S of Public Law 115-141).

EAST ASIA AND THE PACIFIC

SEC. 7031. (a) BURMA.—

(1) USES OF FUNDS.—Funds appropriated by this Act may be made available for assistance for Burma notwithstanding any other provision of law for the purposes described in section 5575 of the Burma Act of 2022 (subtitle E of title LV of division E of Public Law 117-263) and section 7043(a) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2023 (division K of Public Law 117-328).

(b) INDO-PACIFIC STRATEGY.—

(1) RESTRICTION ON USES OF FUNDS.—None of the funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs may be made available for any project or activity that directly supports or promotes—

(A) the Belt and Road Initiative or any dual-use infrastructure projects of the People's Republic of China; or

(B) the use of technology, including biotechnology, digital, telecommunications, and cyber, developed by the People's Republic of China unless the Secretary of State, in consultation with the heads of other Federal agencies, as appropriate, determines that such use does not adversely impact the national security of the United States.

(2) MAPS.—None of the funds made available by this Act should be used to create, procure, or display any map that inaccurately depicts the territory and social and economic system of Taiwan and the islands or island groups administered by Taiwan authorities.

(c) PACIFIC ISLANDS COUNTRIES.—

(1) OPERATIONS.—Funds appropriated by this Act under the heading "Diplomatic Programs" for the Department of State may be made available to expand the United States diplomatic and development presence in Pacific Islands countries (PICs), including the number and location of facilities and personnel.

(d) PEOPLE'S REPUBLIC OF CHINA.—

(1) PROHIBITION.—None of the funds appropriated by this Act may be made available for assistance for the Government of the People's Republic of China or the Chinese Communist Party.

(e) TAIWAN.—

FELLOWSHIP PROGRAM.—Funds appropriated by this Act under the heading "Payment to the American Institute in Taiwan" may be made available for the Taiwan Fellowship Program.

(f) TIBET.—

(1) Notwithstanding any other provision of law, funds appropriated by this Act may be made available to nongovernmental organizations with experience working with Tibetan communities to support activities which preserve cultural traditions and promote sustainable development, education, and environmental conservation in Tibetan communities in the Tibet Autonomous Region and in other Tibetan communities in China.

SOUTH AND CENTRAL ASIA

SEC. 7032. AFGHANISTAN.—

RESTRICTION.—None of the funds appropriated by this Act that are made available for assistance for Afghanistan may be made available for assistance to the Taliban.

LATIN AMERICA AND THE CARIBBEAN

SEC. 7033. FACILITATING IRRESPONSIBLE MIGRATION.—None of the funds appropriated or otherwise made available by this Act may be used to encourage, mobilize, publicize, or manage mass-migration caravans towards the United States southwest border: Provided, That the prohibition contained in this subsection shall not be construed to preclude the provision of humanitarian assistance.

UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS

SEC. 7034.

(a) RESTRICTIONS ON UNITED NATIONS DELEGATIONS AND ORGANIZATIONS.—

(1) RESTRICTIONS ON UNITED STATES DELEGATIONS.—None of the funds made available by this Act should be used to pay expenses for any United States delegation to any specialized agency, body, or commission of the United Nations if such agency, body, or commission is chaired or presided over by a country, the government of which the Secretary of State has determined, for purposes of section 1754(c) of the Export Reform Control Act of 2018 (50 U.S.C. 4813(c)), supports international terrorism.

(2) RESTRICTIONS ON CONTRIBUTIONS.—None of the funds made available by this Act should be used by the Secretary of State as a contribution to any organization, agency, commission, or program within the United Nations system if such organization, agency, commission, or program is chaired or presided over by a country the government of which the Secretary of State has determined, for purposes of section 620A of the Foreign Assistance Act of 1961, section 40 of the Arms Export Control Act, section 1754(c) of the Export Reform Control Act of 2018 (50 U.S.C. 4813(c)), or any other provision of law, is a government that has repeatedly provided support for acts of international terrorism.

(b) UNITED NATIONS HUMAN RIGHTS COUNCIL.—

(1) None of the funds appropriated by this Act may be made available in support of the United Nations Human Rights Council.

(2) None of the funds appropriated by this Act may be made available for the United Nations International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel.

(c) FUNDING LIMITATION FOR UNITED NATIONS RELIEF AND WORKS AGENCY.—None of the funds appropriated or otherwise made available by this Act or other Acts making appropriations for the Department of State, foreign operations, and related programs, including provisions of Acts providing supplemental appropriations for the Department of State, foreign operations, and related programs, may be used for a contribution, grant, or other payment to the United Nations Relief and Works Agency, notwithstanding any other provision of law.

(d) ADDITIONAL AVAILABILITY.—Funds appropriated by this Act which are returned or not made available due to section 307(a) of the Foreign Assistance Act of 1961 (22 U.S.C. 2227(a)), shall remain available for obligation until September 30, 2027: Provided, That the requirement to withhold funds for programs in Burma under section 307(a) of the Foreign Assistance Act of 1961 shall not apply to funds appropriated by this Act.

(e) ACCOUNTABILITY REQUIREMENT.—Not later than 30 days after the date of enactment of this Act, the Secretary of Stateshould seek to enter into written agreements with each international organization that receives funding appropriated by this Act to provide timely access to the Inspector General of the Department of State and the Comptroller General of the United States to such organization's financial data and other information relevant to United States contributions to such organization, as determined by the Inspectors and Comptroller General.

WAR CRIMES TRIBUNAL

SEC. 7035. If the President determines that doing so will contribute to a just resolution of charges regarding genocide or other violations of international humanitarian law, the President may direct a drawdown pursuant to section 552(c) of the Foreign Assistance Act of 1961 of up to \$30,000,000 of commodities and services for the United Nations War Crimes Tribunal established with regard to the former Yugoslavia by the United Nations Security Council or such other tribunals or commissions as the Council may establish or authorize to deal with such violations, without regard to the ceiling limitation contained in paragraph (2) thereof: Provided, That the determination required under this section shall be in lieu of any determinations otherwise required under section 552(c): Provided further, That funds made available pursuant to this section shall be made available subject to the regular notification procedures of the Committees on Appropriations.

TORTURE AND OTHER CRUEL, INHUMAN, OR DEGRADING TREATMENT OR PUNISHMENT
SEC. 7036.

ASSISTANCE.—Funds appropriated under titles III and IV of this Act may be made available, notwithstanding section 660 of the Foreign Assistance Act of 1961, for assistance to eliminate torture and other cruel, inhuman, or degrading treatment or punishment by foreign police, military, or other security forces in countries receiving assistance from funds appropriated by this Act.

AIRCRAFT TRANSFER, COORDINATION, AND USE

SEC. 7037. (a) TRANSFER AUTHORITY.—Notwithstanding any other provision of law or regulation, aircraft procured with funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs under the headings "Diplomatic Programs", "International Narcotics Control and Law Enforcement", "Andean Counterdrug Initiative", and "Andean Counterdrug Programs" may be used for any other program and in any region.

(b) AIRCRAFT COORDINATION.—

(1) **AUTHORITY.**—The uses of aircraft purchased or leased by the Department of State with funds made available in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs shall be coordinated under the authority of the appropriate Chief of Mission: Provided, That such aircraft may be used to transport, on a reimbursable or non-reimbursable basis, Federal and non-Federal personnel supporting Department of State programs and activities: Provided further, That official travel for other agencies for other purposes may be supported on a reimbursable basis, or without reimbursement when traveling on a space available basis: Provided further, That funds received by the Department of State in connection with the use of aircraft owned, leased, or chartered by the Department of State may be credited to the Working Capital Fund of the Department and shall be available for expenses related to the purchase, lease, maintenance, chartering, or operation of such aircraft.

(2) **SCOPE.**—The requirement and authorities of this subsection shall only apply to aircraft, the primary purpose of which is the transportation of personnel.

(c) **AIRCRAFT OPERATIONS AND MAINTENANCE.**—To the maximum extent practicable, the costs of operations and maintenance, including fuel, of aircraft funded by this Act shall be borne by the recipient country.

INTERNATIONAL MONETARY FUND

SEC. 7038. (a) **EXTENSIONS.**—The terms and conditions of sections 7086(b)(1) and (2) and 7090(a) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2010 (division F of Public Law 111–117) shall apply to this Act.

GLOBAL HEALTH ACTIVITIES

SEC. 7039. (a) **IN GENERAL.**—Funds appropriated by titles III and IV of this Act that are made available for bilateral assistance for child survival activities or disease programs including activities relating to research on, and the prevention, treatment and control of, HIV/AIDS may be made available notwithstanding any other provision of law except for provisions under the heading "Global Health Programs" and the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003 (117 Stat. 711; 22 U.S.C. 7601 et seq.), as amended.

(b) **PANDEMICS AND OTHER INFECTIOUS DISEASE OUTBREAKS.**—

(1) **GLOBAL HEALTH SECURITY.**—Funds appropriated by this Act under the heading "Global Health Programs" may be made available for global health security programs to accelerate the capacity of countries to prevent, detect, and respond to infectious disease outbreaks, including by strengthening public health capacity where there is a high risk of emerging zoonotic infectious diseases.

(2) **EXTRAORDINARY MEASURES.**—If the Secretary of State determines and reports to the Committees on Appropriations that an international infectious disease outbreak is sustained, severe, and is spreading internationally, or that it is in the national interest to respond to a Public Health Emergency of International Concern, funds appropriated by this Act under the headings "Global Health Programs", "America First Opportunity Fund", "International Humanitarian Assistance", and "Millennium Challenge Corporation" may be made available to combat such infectious disease or public health emergency, and may be transferred to, and merged with, funds appropriated under such headings for the purposes of this paragraph.

(3) **EMERGENCY RESERVE FUND.**—Funds made available under the heading "Global Health Programs" may be made available for the Emergency Reserve Fund established pursuant to section 7058(c)(1) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2017 (division J of Public Law 115–31): Provided, That such section shall be applied to such funds by striking "International Disaster Assistance" and inserting "International Humanitarian Assistance": Provided further, That such section is amended by striking "Administrator of the United States Agency for International Development" and inserting "Secretary of State".

(c) **LIMITATION.**—Notwithstanding any other provision of law, none of the funds made available by this Act may be made available to the Wuhan Institute of Virology located in the City of Wuhan in the People's Republic of China or for biomedical research in the People's Republic of China.

(d) **PROTECTING LIFE IN GLOBAL HEALTH ASSISTANCE.**—None of the funds appropriated or otherwise made available by this Act for global health assistance may be made available to, or implemented by, any foreign nongovernmental organization including those which a U.S. nongovernmental organization makes a sub-award with global health assistance funds, that promotes or performs abortion, except in cases of rape or incest or when the life of the mother would be endangered if the fetus were carried to term.

DEPARTMENT OF STATE MATTERS

SEC. 7040.

OTHER MATTERS.—

(1) In addition to amounts appropriated or otherwise made available by this Act under the heading "Diplomatic Programs"—

(A) as authorized by section 810 of the United States Information and Educational Exchange Act, not to exceed \$5,000,000, to remain available until expended, may be credited to this appropriation from fees or other payments received from English teaching, library, motion pictures, and publication programs and from fees from educational advising and counseling and exchange visitor programs; and

(B) not to exceed \$15,000, which shall be derived from reimbursements, surcharges, and fees for use of Blair House facilities.

(2) Funds appropriated or otherwise made available by this Act under the heading "Diplomatic Programs" are available for acquisition by exchange or purchase of passenger motor vehicles as authorized by law and, pursuant to section 1108(g) of title 31, United States Code, for the field examination of programs and activities in the United States funded from any account contained in title I of this Act.

(3) Consistent with section 204 of the Admiral James W. Nance and Meg Donovan Foreign Relations Authorization Act, Fiscal Years 2000 and 2001 (22 U.S.C. 2452b), up to \$25,000,000 of the amounts made available under the heading "Diplomatic Programs" in this Act may be obligated and expended for United States participation in international fairs and expositions abroad, including for construction and operation of a United States pavilion.

FOREIGN ASSISTANCE MANAGEMENT

SEC. 7041. (a) **AUTHORITY.**—Funds made available in title III of this Act pursuant to or to carry out the provisions of part I of the Foreign Assistance Act of 1961, may be used to hire and employ individuals in the United States and overseas on a limited appointment basis pursuant to the authority of sections 308 and 309 of the Foreign Service Act of 1980 (22 U.S.C. 3948 and 3949).

(b) **RESTRICTION.**—The authority to hire individuals contained in subsection (a) shall expire on September 30, 2027.

(c) **PROGRAM ACCOUNT CHARGED.**—The account charged for the cost of an individual hired and employed under the authority of this section shall be the account to which the responsibilities of such individual primarily relate: Provided, That funds made available to carry out this section may be transferred to, and merged with, funds appropriated by this Act under the relevant headings in title I.

(d) **FOREIGN SERVICE LIMITED EXTENSIONS.**—Individuals hired and employed with funds made available in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs, pursuant to the authority of section 309 of the Foreign Service Act of 1980 (22 U.S.C. 3949), may be extended for a period of up to 4 years notwithstanding the limitation set forth in such section.

(e) **DISASTER SURGE CAPACITY.**—Funds appropriated under title III of this Act to carry out part I of the Foreign Assistance Act of 1961, may be used, in addition to funds otherwise available for such purposes, for the cost (including the support costs) of individuals whose primary responsibility is to carry out programs in response to natural disasters or man-made disasters.

(f) **PERSONAL SERVICES CONTRACTORS.**—Funds appropriated by this Act that are made available to carry out chapter 1 of part I, chapter 4 of part II, and section 667 of the Foreign Assistance Act of 1961, and title II of the Food for Peace Act (Public Law 83–480; 7 U.S.C. 1721 et seq.), may be used to employ up to 40 personal services contractors in the United States, notwithstanding any other provision of law, for the purpose of providing direct, interim support for new or expanded overseas programs and activities until permanent direct hire personnel are hired and trained: Provided, That not more than 15 of such contractors shall be assigned to any bureau or office.

(g) **SMALL BUSINESS.**—In entering into multiple award indefinite-quantity contracts with funds appropriated by this Act, the Department of State may provide an exception to the fair opportunity process for placing task orders under such contracts when the order is placed with any category of small or small disadvantaged business.

(h) **SENIOR FOREIGN SERVICE LIMITED APPOINTMENTS.**—Individuals hired pursuant to the authority provided by section 7059(o) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2010 (division F of Public Law 111–117) may be assigned to or support programs in Afghanistan or Pakistan with funds made available in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs.

(i) **CRISIS OPERATIONS STAFFING.**—Funds made available in title III of this Act pursuant to, or to carry out the provisions of, part I of the Foreign Assistance Act of 1961 and section 509(b) of the Global Fragility Act of 2019 (title V of division J of Public Law 116–94) may be made available to appoint and employ personnel in the excepted service to prevent or respond to foreign crises and contexts with growing instability: Provided, That functions carried out by personnel hired under the authority of this subsection shall be related to the purpose for which the funds were appropriated: Provided further, That such funds are in addition to funds oth-

erwise available for such purposes and may remain attributed to any minimum funding requirement for which they were originally made available.

(j) **PERSONAL SERVICE AGREEMENTS.**—Funds appropriated by this Act under titles II and III may be made available to the Secretary of State to exercise the authorities of section 2669(c) of title 22, United States Code.

DEBT-FOR-DEVELOPMENT

SEC. 7042. In order to enhance the continued participation of nongovernmental organizations in debt-for-development exchanges, a nongovernmental organization which is a grantee or contractor of the Department of State may place in interest bearing accounts local currencies which accrue to that organization as a result of economic assistance provided under title III of this Act and, subject to the regular notification procedures of the Committees on Appropriations, any interest earned on such investment shall be used for the purpose for which the assistance was provided to that organization.

EXTENSION OF CONSULAR FEES AND RELATED AUTHORITIES

SEC. 7043. (a) Section 1(b)(1) of the Passport Act of June 4, 1920 (22 U.S.C. 214(b)(1)) shall be applied through fiscal year 2026 by substituting "the costs of providing consular services" for "such costs".

(b) Section 21009 of the Emergency Appropriations for Coronavirus Health Response and Agency Operations (division B of Public Law 116–136; 134 Stat. 592) shall be applied during fiscal year 2026 by substituting "2020 through 2026" for "2020 and 2021".

(c) Discretionary amounts made available to the Department of State under the heading "Administration of Foreign Affairs" of this Act, and discretionary unobligated balances under such heading from prior Acts making appropriations for the Department of State, foreign operations, and related programs, may be transferred to the Consular and Border Security Programs account if the Secretary of State determines and reports to the Committees on Appropriations that to do so is necessary to sustain consular operations, following consultation with such Committees: Provided, That such transfer authority is in addition to any transfer authority otherwise available in this Act and under any other provision of law: Provided further, That no amounts may be transferred from amounts designated as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

(d) In addition to the uses permitted pursuant to section 286(v)(2)(A) of the Immigration and Nationality Act (8 U.S.C. 1356(v)(2)(A)), for fiscal year 2026, the Secretary of State may also use fees deposited into the Fraud Prevention and Detection Account for the costs of providing consular services.

(e) Amounts provided pursuant to subsection (b) are 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.

OTHER MATTERS

SEC. 7044. (a) **MAPS.**—None of the funds made available by this Act should be used to create, procure, or display any map that inaccurately depicts the Gulf of America.

(b) None of the funds appropriated or otherwise made available by this Act may be obligated or expended to fly or display a flag over a facility of the United States Department of State other than the—

- (1) United States flag;
- (2) Foreign Service flag pursuant to 2 FAM 154.2–1;
- (3) POW/MIA flag;
- (4) Hostage and Wrongful Detainee flag, pursuant to section 904 of title 36, United States Code;
- (5) flag of a State, insular area, or the District of Columbia at domestic locations;
- (6) flag of an Indian Tribal government;
- (7) official branded flag of a United States agency; or
- (8) sovereign flag of other countries.

(c) Funds may be transferred to the United States Section of the International Boundary and Water Commission, United States and Mexico, from Federal or non-Federal entities, to study, design, construct, operate, and maintain treatment and flood control works, water conservation projects, and related structures, consistent with the functions of the United States Section: Provided, That such funds shall be deposited in an account under the heading "International Boundary and Water Commission, United States and Mexico", to remain available until expended.

USAID CONSOLIDATION

SEC. 7045. (a) The Secretary of State may reorganize the United States Agency for International Development (USAID) pursuant to a reorganization plan transmitted to Congress, which may provide for the abolition of such agency and the transfer of its functions to the Department of State.

(b) Notwithstanding any other provision of law, a reorganization consistent with subsection (a) shall be treated as a reorganization under sections 1611 through 1615 of the Foreign Affairs Reform and Restructuring Act of 1998 (22

U.S.C. 6611 through 6615): Provided, That the limitation under section 7009(b)(1) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2024 (division F, Public Law 118–47) and similar provisions of law in other Acts shall not apply to transfers pursuant to authorities made available by this section.

(c) In connection with a reorganization under this section, the Secretary of State may transfer any authority, duty, or function assigned by law to USAID, the Administrator of USAID, or any subordinate official or component to such officials or components of the Department of State as the Secretary may determine from time to time.

(d) Notwithstanding any other provision of law, the Office of the Inspector General of the Department of State shall be responsible for inspections, investigations, audits, reports, systematic review and evaluations, and other independent oversight functions of any authority, duty, or function transferred from USAID to the Department of State, consistent with the Inspector General Act of 1978 (5 U.S.C. 401 et seq.) and the Foreign Service Act (22 U.S.C. 3929 et seq.).

(e) To assist with the transfer and assumption of authorities, duties, and functions pursuant to this section, the Inspector General of the Department of State may exercise the authorities of subsections (b) through (i) of section 3161 of title 5, United States Code, without regards to subsection (a) of that section. In exercising these authorities, paragraph (2) of that subsection (relating to periods of appointments) shall not apply.

FOREIGN MILITARY FINANCING LOANS

SEC. 7046. (a) **FOREIGN MILITARY FINANCING DIRECT LOANS.**—During fiscal years 2026 and 2027, direct loans under section 23 of the Arms Export Control Act may be made notwithstanding section 23(c)(1) of the Arms Export Control Act, gross obligations for the principal amounts of which shall not exceed \$4,000,000,000: Provided, That funds appropriated under the heading "Foreign Military Financing Program" in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs including balances that were previously designated by the Congress for Overseas Contingency Operation/Global War on Terrorism pursuant to section 251(b)(2)(A)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985, may be made available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of such loans: Provided further, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974 and may include the costs of selling, reducing, or cancelling any amounts owed to the United States or any agency of the United States: Provided further, That the Government of the United States may charge fees for such loans, which shall be collected from borrowers in accordance with section 502(7) of the Congressional Budget Act of 1974: Provided further, That no funds made available by this or any other appropriations Act for this fiscal year or prior fiscal years may be used for payment of any fees associated with such loans: Provided further, That amounts made available under this paragraph for such costs shall not be considered assistance for the purposes of provisions of law limiting assistance to a country.

(b) **FOREIGN MILITARY FINANCING LOAN GUARANTEES.**—Funds appropriated under the heading "Foreign Military Financing Program" in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs including balances that were previously designated by the Congress for Overseas Contingency Operations/Global War on Terrorism pursuant to section 251(b)(2)(A)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985, may be made available, notwithstanding the third proviso under such heading, for the costs of loan guarantees under section 24 of the Arms Export Control Act, which are authorized to be provided: Provided, That such funds are available to subsidize gross obligations for the principal amount of commercial loans, and total loan principal, any part of which is to be guaranteed, not to exceed \$4,000,000,000: Provided further, That no loan guarantee with respect to any one borrower may exceed 80 percent of the loan principal, except for guarantees of loans by the Federal Financing Bank: Provided further, That any loan guaranteed under this paragraph may not be subordinated to another debt contracted by the borrower or to any other claims against the borrower in the case of default: Provided further, That the Government of the United States may charge fees for such loan guarantees, as may be determined, notwithstanding section 24 of the Arms Export Control Act, which shall be collected from borrowers or third parties on behalf of such borrowers in accordance with section 502(7) of the Congressional Budget Act of 1974: Provided further, That amounts made available under this paragraph for the costs of such guarantees shall not be considered assistance for the purposes of provisions of law limiting assistance to a country.

GLOBAL FUND MATCHING

SEC. 7047. Funds appropriated by this Act under the headings "Global Health Programs" and the "America First Opportunity Fund" may be made available for United States contributions to the Global Fund to Fight AIDS, Tuberculosis, and

Malaria (Global Fund): Provided, That none of the funds appropriated in this or prior fiscal years may be used to cause the total amount of United States Government contributions to the Global Fund for the Global Fund's eighth replenishment (2026–2028) to exceed 20 percent of the total amount of funds contributed to the Global Fund from all sources for such replenishment, notwithstanding any other provision of law.

UNANTICIPATED CLOSE-OUT COSTS FOR FOOD FOR PEACE ACT

SEC. 7048. *In addition to funds otherwise available for this purpose, funds appropriated under the heading "International Humanitarian Assistance" in title III of this Act and funds appropriated under the heading "International Disaster Assistance" in prior Acts making appropriations for the Department of State, foreign operations and related programs may be used for necessary expenses to meet emergency food needs related to the packaging, processing, shipment, transportation, prepositioning, transfer, storage, handling, distribution, and other incidental and administrative costs associated with commodities purchased pursuant to the Food for Peace Act (7 U.S.C. 1961 et seq.): Provided, That the Department of Agriculture may reimburse the "International Humanitarian Assistance" account or the "International Disaster Assistance" account, as appropriate, for such expenses with available amounts, including recoveries, from amounts appropriated in prior appropriations Acts to "Department of Agriculture, Foreign Agricultural Service, Food for Peace Title II Grants".*

(CANCELLATION)

SEC. 7049. *Of the unobligated balances made available under titles I, III, and IV from prior Acts making appropriations for the Department of State, foreign operations and related programs, and title V from prior Acts making appropriations for agriculture, rural development, Food and Drug Administration, and related agencies under the heading "Food for Peace Title II Grants", \$20,000,000,000 shall be hereby permanently cancelled.*

ASIAN DEVELOPMENT FOUNDATION

SEC. 7050. *ASIAN DEVELOPMENT FUND THIRTEENTH REPLENISHMENT.—The Asian Development Bank Act (22 U.S.C. 285 et seq.) is amended by adding at the end thereof the following new section:*

"SEC. 38. THIRTEENTH REPLENISHMENT.

"(a) *IN GENERAL.* The United States Governor of the Fund is authorized to contribute on behalf of the United States \$174,440,000 to the thirteenth replenishment of the resources of the Fund, subject to obtaining the necessary appropriations.

"(b) *AUTHORIZATION OF APPROPRIATIONS.* In order to pay for the United States contribution provided for in subsection (a), there are authorized to be appropriated, without fiscal year limitation, \$174,440,000 for payment by the Secretary of the Treasury."

AFRICAN DEVELOPMENT BANK

SEC. 7051. *AFRICAN DEVELOPMENT BANK GENERAL CALLABLE CAPITAL INCREASE.—The African Development Bank Act (22 U.S.C. 290i et seq.) is amended by inserting at the end the following new section:*

"SEC. 1346. GENERAL CALLABLE CAPITAL INCREASE.

"(a) SUBSCRIPTION AUTHORIZED.

"(1) *IN GENERAL.* The United States Governor of the Bank may subscribe on behalf of the United States to 800,000 additional shares of the capital stock of the Bank.

"(2) *LIMITATION.* Any subscription by the United States to the capital stock of the Bank shall be effective only to such extent and in such amounts as are provided in advance in appropriations Acts.

"(b) *AUTHORIZATION OF APPROPRIATIONS.* For the increase in the United States subscription to the Bank under subsection (a), there is authorized to be appropriated, without fiscal year limitation, \$7,800,000,000, for payment by the Secretary of the Treasury for callable shares of the Bank."

EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT

SEC. 7052. *EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT GENERAL CAPITAL INCREASE.—The European Bank for Reconstruction and Development Act (22 U.S.C. 290l et seq.) is amended by adding at the end the following new paragraph:*

"(13) Capital Increase.

"(A) SUBSCRIPTION AUTHORIZED.

"(i) The United States Governor of the Bank is authorized to subscribe on behalf of the United States to 40,000 additional shares of the paid-in capital stock of the Bank.

"(ii) Any subscription by the United States to additional paid-in capital stock of the Bank shall be effective only to such extent and in such amounts as are provided in advance in appropriations Acts.

"(B) *AUTHORIZATION OF APPROPRIATIONS.* In order to pay for the increase in the United States subscription to the Bank under paragraph (A),

there are authorized to be appropriated, without fiscal year limitation, \$437,457,804, for payment by the Secretary of the Treasury."

INTER-AMERICAN DEVELOPMENT BANK

SEC. 7053. *ADDITIONAL SUBSCRIPTION TO SHARES OF THE CAPITAL STOCK OF THE INTER-AMERICAN INVESTMENT CORPORATION.—The Secretary of the Treasury is authorized to subscribe on behalf of the United States to up to an additional 58,942 shares of the capital stock of the Inter-American Investment Corporation: Provided, That any subscription to such additional shares shall be effective only to such extent or in such amounts as are provided in this or any other appropriations Act: Provided further, That, at the conclusion of negotiations for an increase in the authorized capital stock of the Inter-American Investment Corporation to which the United States subscribes, the Secretary of the Treasury shall report to the Senate Committee on Appropriations, Senate Committee on Foreign Relations, House Committee on Appropriations, and House Committee on Financial Services the full dollar amount of the United States subscription to additional shares of capital stock of the Inter-American Investment Corporation, and certify that the Inter-American Development Bank Group has made satisfactory progress toward reforms that increase the Inter-American Development Bank Group's responsiveness to the development needs of all borrowing countries in Latin America and the Caribbean, improve the effectiveness of the Inter-American Development Bank Groups financing, foster the development of a vibrant private sector in the region, help address global and regional challenges, and promote more efficient use of the Inter-American Development Bank Groups financial resources.*

INTERNATIONAL DEVELOPMENT ASSOCIATION

SEC. 7054. (a) *EXEMPTION FROM SECURITIES LAWS; REPORTS TO SECURITIES AND EXCHANGE COMMISSION.—Any securities issued by the International Development Association (including any guaranty by the Association, whether or not limited in scope) and any securities guaranteed by the Association as to both principal and interest shall be deemed to be exempted securities within the meaning of section 3(a)(2) of the Securities Act of 1933 (15 U.S.C. 77c(a)(2)) and section 3(a)(12) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(12)): Provided, That the Association shall file with the Securities and Exchange Commission such annual and other reports with regard to such securities as the Commission shall determine to be appropriate in view of the special character of the Association and its operations, and necessary in the public interest or for the protection of investors.*

(b) *AUTHORITY OF SECURITIES AND EXCHANGE COMMISSION TO SUSPEND EXEMPTION; REPORTS TO CONGRESS.—The Securities and Exchange Commission, acting in consultation with the National Advisory Council on International Monetary and Financial Policies, is authorized to suspend the provisions of subsection (a) of this section at any time as to any or all securities issued or guaranteed by the Association during the period of such suspension: Provided, That the Commission shall include in its annual reports to the Congress such information as it shall deem advisable with regard to the operations and effect of this section.*

(c) *INTERNATIONAL DEVELOPMENT ASSOCIATION TWENTY-FIRST REPLENISHMENT.—The International Development Association Act, Public Law 86–565, as amended (22 U.S.C. 284 et seq.), is further amended by adding at the end thereof the following new section:*

"Sec. 33. Twenty-First Replenishment.

"(a) *IN GENERAL.* The United States Governor of the International Development Association is authorized to contribute on behalf of the United States \$3,198,552,000 to the Twenty-first replenishment of the resources of the Association, subject to obtaining the necessary appropriations.

"(b) *AUTHORIZATION OF APPROPRIATIONS.* In order to pay for the United States contribution provided for in subsection (a), there are authorized to be appropriated, without fiscal year limitation, 3,198,552,000 for payment by the Secretary of the Treasury."

INTERNATIONAL MONETARY FUND

SEC. 7055. *NEW ARRANGEMENTS TO BORROW.—Section 17(a) of the Bretton Woods Agreements Act (22 U.S.C. 286e2(a)) is amended in paragraph(3), by adding at the end the following:*

"*: Provided, That of the amounts authorized under this paragraph, the authorization for the dollar equivalent of 9,186,740,000 Special Drawing Rights shall expire as of the date when the rollback of the United States' credit arrangement in the New Arrangements to Borrow of the International Monetary Fund is effective, but no earlier than when the increase of the United States quota authorized in section 74 of the Bretton Woods Agreements Act (22 U.S.C. 286 et seq.) becomes effective".*

SEC. 7056. *INTERNATIONAL MONETARY FUND QUOTA.—The Bretton Woods Agreements Act (22 U.S.C. 286 et seq.) is amended by adding at the end the following:*

"Sec. 75. (a) *IN GENERAL.* The United States Governor of the Fund may consent to an increase in the United States quota in the Fund of the dollar equivalent of 41,497,100,000 Special Drawing Rights.

"(b) *SUBJECT TO APPROPRIATIONS.* The authority provided by subsection (a) shall be effective only to such extent and in such amounts as are provided in advance in appropriations Acts."

INTERNATIONAL FINANCIAL INSTITUTIONS

SEC. 7057. *The Secretary of the Treasury shall instruct the United States executive director of each international financial institution to use the voice and vote of the United States to advance the America First policy agenda, including through prioritizing economic growth, supporting improved energy access for developing countries through an all-of-the-above approach, procurement reforms that result in U.S. firms winning more procurement contracts financed by multilateral development banks,*

greater developing country self-reliance through job-rich private sector development, enhanced domestic resource mobilization, and application of graduation policies.

SEC. 7058. *Section 8(g) of the Export-Import Bank Act of 1945 (12 U.S.C. 635g(g)) is amended by adding at the end the following paragraph:*

"(7) *Exclusion of transactions relating to nuclear exports and the program on China and transformational exports. For the purposes of this subsection, the Bank shall exclude financing provided for (A) transactions related to civil nuclear facilities, material, and technologies, and related goods and services, and (B) transactions under the Program on China and Transformational Exports pursuant to section 2(l)."*