

NATIONAL SCIENCE FOUNDATION

Federal Funds

RESEARCH AND RELATED ACTIVITIES

For necessary expenses in carrying out the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.), and Public Law 86-209 (42 U.S.C. 1880 et seq.); services as authorized by section 3109 of title 5, United States Code; maintenance and operation of aircraft and purchase of flight services for research support; acquisition of aircraft; and authorized travel; \$3,276,150,000, to remain available until September 30, 2027: Provided, That of the amounts appropriated under this heading, not to exceed \$500,000,000 shall remain available until expended for polar research and operations support, and for reimbursement to other Federal agencies for operational and science support and logistical and other related activities for the United States Antarctic program: Provided further, That of the amounts in the preceding proviso, not less than \$109,310,000 shall be for U.S. Antarctic Logistical Support: Provided further, That receipts for scientific support services and materials furnished by the National Research Centers and other National Science Foundation supported research facilities may be credited to this appropriation.

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 049-0100-0-1-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Biological Sciences	820	786	225
0002 Computer and Information Science and Engineering	982	952	346
0003 Engineering	764	736	185
0005 Geosciences	1,017	1,013	376
0006 Mathematical and Physical Sciences	1,551	1,513	515
0007 Social, Behavioral and Economic Sciences	299	291	94
0008 Integrative Activities	609	548	178
0009 Office of International Science and Engineering	68	48	13
0010 Office of Polar Programs	571	578	497
0011 Technology, Innovation, and Partnerships	768	657	350
0013 Arctic Research Commission	2	2	1
0015 Mission Support Services	134	134	197
0016 Office of the Chief of Research Security Strategy and Policy	14	14	10
0020 STEM Education	288	288	288
0091 Direct program activities, subtotal	7,451	7,272	3,275
0402 Spectrum Relocation Fund	10	10	10
0491 Direct program activities, subtotal	10	10	10
0799 Total direct obligations	7,451	7,282	3,275
0801 Research and Related Activities (Reimbursable)	90	129	120
0900 Total new obligations, unexpired accounts	7,541	7,411	3,395

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	414	141	39
1001 Discretionary unobligated balance brought fwd, Oct 1	414	414	414
1010 Unobligated balance transfer to other accts [049-0180]	-23	-23	-23
1021 Recoveries of prior year unpaid obligations	29	29	29
1070 Unobligated balance (total)	420	141	39
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,177	7,176	3,276
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011-5512]	10	10	10
Spending authority from offsetting collections, discretionary:			
1700 Collected	56	123	126
1701 Change in uncollected payments, Federal sources	33	33	33
1750 Spending auth from offsetting collections, disc (total)	89	123	126
1900 Budget authority (total)	7,266	7,309	3,402
1930 Total budgetary resources available	7,686	7,450	3,441
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4	-4	-4
1941 Unexpired unobligated balance, end of year	141	39	46

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14,409	14,407	13,768
3010 New obligations, unexpired accounts	7,541	7,411	3,395
3011 Obligations ("upward adjustments"), expired accounts	84	84	84
3020 Outlays (gross)	-7,503	-8,050	-7,385
3040 Recoveries of prior year unpaid obligations, unexpired	-29	-29	-29

3041 Recoveries of prior year unpaid obligations, expired	-95	-95	-95
3050 Unpaid obligations, end of year	14,407	13,768	9,778
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-105	-117	-117
3070 Change in uncollected pymts, Fed sources, unexpired	-33	-33	-33
3071 Change in uncollected pymts, Fed sources, expired	21	21	21
3090 Uncollected pymts, Fed sources, end of year	-117	-117	-117
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14,304	14,290	13,651
3200 Obligated balance, end of year	14,290	13,651	9,661
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7,266	7,299	3,402
Outlays, gross:			
4010 Outlays from new discretionary authority	954	1,558	781
4011 Outlays from discretionary balances	6,431	6,445	6,556
4020 Outlays, gross (total)	7,385	8,003	7,337
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-77	-123	-126
4033 Non-Federal sources	-79	-79	-79
4040 Offsets against gross budget authority and outlays (total)	-156	-123	-126
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-33	-33	-33
4052 Offsetting collections credited to expired accounts	100	100	100
4060 Additional offsets against budget authority only (total)	67	67	67
4070 Budget authority, net (discretionary)	7,177	7,176	3,276
4080 Outlays, net (discretionary)	7,229	7,880	7,211
Mandatory:			
4090 Budget authority, gross	10	10	10
Outlays, gross:			
4100 Outlays from new mandatory authority	7	7	7
4101 Outlays from mandatory balances	118	40	48
4110 Outlays, gross (total)	118	47	48
4180 Budget authority, net (total)	7,177	7,186	3,276
4190 Outlays, net (total)	7,347	7,927	7,259

The Research and Related Activities appropriation enables the United States to provide leadership and promote progress across the expanding frontiers of scientific and engineering research and education.

The major research program activities of NSF are:

Biological Sciences.—This activity supports understanding how complex living systems function and interact with each other and with non-living systems, with research crossing scales from molecules to cells through organisms to ecosystems. This activity's investment portfolio includes projects on understanding the fundamental characteristics of biological energy systems; the changing dynamics of the biosphere; infrastructure and research resources such as databases, research centers, and observatories; and efforts to develop the next generation of biological researchers.

Computer and Information Science and Engineering.—This activity promotes the progress of computing, communication and information science and engineering research and education, and advances the development and use of advanced cyberinfrastructure across the science and engineering research enterprise; promotes understanding of the principles and uses of computing and information technology in society; and contributes to universal, trustworthy, transparent, and affordable participation in a knowledge-based economy.

Engineering.—This activity aims to grow and strengthen U.S. engineering capabilities in research fields including bioengineering, communications systems, manufacturing innovation, quantum technologies, and other emerging technology domains.

Geosciences.—This activity is focused on understanding the many processes that affect the global environment and earth system through research in earth, ocean, atmospheric, and geospace sciences. This activity supports basic research, facilities and infrastructure, and workforce development that enable understanding of the integrated earth system including disruptive processes such as earthquakes and storms.

RESEARCH AND RELATED ACTIVITIES—Continued

Mathematical and Physical Sciences.—Research in this activity is directed at increasing understanding of natural laws and phenomena across the astronomical sciences, chemistry, materials sciences, mathematical sciences, and physics. Research support is available in multiple modalities ranging from multi-user facilities and mid-scale instrumentation to individual investigator awards, from sites for undergraduate research experiences to early career faculty development and collaborative efforts.

Social, Behavioral, and Economic Sciences.—This activity supports research, education, and infrastructure in the social, behavioral, cognitive, and economic sciences and funds the collection and dissemination of statistics on the science and engineering enterprise.

Office of International Science and Engineering (OISE).—This activity serves as the focal point of international activities at NSF. In addition to strategic funding and co-funding that targets catalytic partnerships and workforce-building international research opportunities, OISE advances NSF's global science leadership through extensive interactions with U.S. and global counterpart agencies and organizations.

Office of Polar Programs.—This activity supports Arctic and Antarctic research and operational science support and other related activities for United States polar research programs, including funding to support Federal agencies' logistical needs in the Arctic and Antarctica, research collaborations, and related activities supported by the United States Antarctic Program.

Integrative Activities.—This activity supports innovative, transdisciplinary team science, advanced research infrastructure, use-inspired research, and emerging national research priorities. This activity provides support for a federally funded Research and Development Center, the Science and Technology Policy Institute.

Technology, Innovation, and Partnerships (TIP).—This activity advances key technologies and addresses national, societal and geostrategic challenges; accelerates the translation of research results from the lab to the market and society; and cultivates new education pathways leading to a skilled technical workforce comprising researchers, practitioners, technicians, entrepreneurs, and educators. TIP will accomplish these objectives by catalyzing strategic partnerships that link together academia, industry, government, nonprofits, civil society, and communities of practice to cultivate innovation ecosystems throughout the U.S., growing regional economies, creating the jobs of the future, and enhancing the Nation's long-term competitiveness.

Mission Support Services.—This activity provides for mission-related IT and Data Management investments that support the merit review process. In addition, this activity supports policy matters of NSF-wide scope and mission-related investments with broad programmatic benefit as well as cross-agency initiatives to which NSF is mandated to contribute.

Office of the Chief of Research Security Strategy and Policy (OCRSSP).—This activity supports investments to identify risks to the U.S. research enterprise and develop research security policy and best practices to address those risks. OCRSSP implements its mission through coordination within NSF and with other U.S. government (USG) agencies, the Office of Science and Technology Policy and the National Science and Technology Council (NSTC) as well as stakeholders from the domestic and international research communities.

STEM Education (EDU).—EDU supports research on science, technology, engineering, and mathematics (STEM) teaching and learning to provide the evidence base for improvements in education at all levels in the STEM disciplines. Advanced technological education programs strengthen student preparation for the high-technology workforce. These activities enhance both graduate and undergraduate education and training in STEM fields.

The *United States Arctic Research Commission (USARC)* is an independent agency, funded through NSF's appropriations. USARC promotes Arctic research and recommends national Arctic research policies to guide Federal

agencies in developing and implementing their research programs in the Arctic region.

Object Classification (in millions of dollars)

Identification code 049-0100-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.8 Personnel compensation: Special personal services payments	63	62	28
21.0 Travel and transportation of persons	10	10	4
25.1 Advisory and assistance services	225	220	99
25.2 Other services from non-Federal sources	20	20	9
25.3 Other goods and services from Federal sources	200	195	88
25.4 Operation and maintenance of facilities	311	304	137
25.5 Research and development contracts	64	63	28
25.7 Operation and maintenance of equipment	1	1	.....
31.0 Equipment	5	5	2
41.0 Grants, subsidies, and contributions	6,551	6,402	2,880
99.0 Direct obligations	7,450	7,282	3,275
99.0 Reimbursable obligations	90	129	120
99.5 Adjustment for rounding	1	.....	.....
99.9 Total new obligations, unexpired accounts	7,541	7,411	3,395

Employment Summary

Identification code 049-0100-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	3	3	3

MAJOR RESEARCH EQUIPMENT AND FACILITIES CONSTRUCTION

For necessary expenses for the acquisition, construction, commissioning, and upgrading of major research equipment, facilities, and other such capital assets pursuant to the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.), including authorized travel, \$251,000,000, 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 049-0551-0-1-251	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major Research Equipment and Facilities Construction	253	329	251
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	361	343	14
1001 Discretionary unobligated balance brought fwd, Oct 1	361	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	362	343	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	234	.....	251
1900 Budget authority (total)	234	.....	251
1930 Total budgetary resources available	596	343	265
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	343	14	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	475	494	563
3010 New obligations, unexpired accounts	253	329	251
3020 Outlays (gross)	-233	-260	-273
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	494	563	541
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	475	494	563
3200 Obligated balance, end of year	494	563	541
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	234	.....	251
Outlays, gross:			
4010 Outlays from new discretionary authority	33	.....	15
4011 Outlays from discretionary balances	199	250	254
4020 Outlays, gross (total)	232	250	269

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1	10	4
4180 Budget authority, net (total)	234		251
4190 Outlays, net (total)	233	260	273

This appropriation supports the acquisition, construction, and commissioning of unique national research platforms and major and mid-scale research facilities and equipment.

Object Classification (in millions of dollars)

Identification code 049-0551-0-1-251	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	6	6	6
25.4 Operation and maintenance of facilities	24	30	30
41.0 Grants, subsidies, and contributions	223	292	214
99.0 Direct obligations	254	329	251
99.5 Adjustment for rounding	-1		
99.9 Total new obligations, unexpired accounts	253	329	251

CREATING HELPFUL INCENTIVES TO PRODUCE SEMICONDUCTORS (CHIPS) FOR AMERICA WORKFORCE AND EDUCATION FUND

Program and Financing (in millions of dollars)

Identification code 049-0108-0-1-251	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 CHIPS for America Workforce and Education		75	50
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		25	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	25	50	50
1900 Budget authority (total)	25	50	50
1930 Total budgetary resources available	25	75	50
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	25		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	24	21	71
3010 New obligations, unexpired accounts		75	50
3020 Outlays (gross)	-3	-25	-37
3050 Unpaid obligations, end of year	21	71	84
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	24	21	71
3200 Obligated balance, end of year	21	71	84
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	25	50	50
Outlays, gross:			
4100 Outlays from new mandatory authority		10	10
4101 Outlays from mandatory balances	3	15	27
4110 Outlays, gross (total)	3	25	37
4180 Budget authority, net (total)	25	50	50
4190 Outlays, net (total)	3	25	37

This appropriation enables the United States to provide leadership and promote progress for microelectronics workforce education and development activities.

Object Classification (in millions of dollars)

Identification code 049-0108-0-1-251	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services		25	
41.0 Grants, subsidies, and contributions		50	50

99.9 Total new obligations, unexpired accounts	75	50
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AGENCY OPERATIONS AND AWARD MANAGEMENT

For agency operations and award management necessary in carrying out the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.); services authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles; uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; rental of conference rooms in the District of Columbia; and reimbursement of the Department of Homeland Security for security guard services; \$355,000,000, to remain available until September 30, 2027: Provided, That not to exceed \$8,280 is for official reception and representation expenses: Provided further, That contracts may be entered into under this heading in fiscal years 2026 and 2027 for maintenance and operation of facilities and for other services to be provided during the next fiscal year.

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 049-0180-0-1-251	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Agency Operations and Award Management	471	448	355
0799 Total direct obligations	471	448	355
0801 Agency Operations and Award Management (Reimbursable)	6	10	10
0900 Total new obligations, unexpired accounts	477	458	365
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	
1011 Unobligated balance transfer from other acct [049-0106]	1		
1011 Unobligated balance transfer from other acct [049-0100]	23		
1070 Unobligated balance (total)	24	1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	448	448	355
Spending authority from offsetting collections, discretionary:			
1700 Collected	5	10	10
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	6	10	10
1900 Budget authority (total)	454	458	365
1930 Total budgetary resources available	478	459	365
Memorandum (non-add) entries:			
1940 Unobligated balance expiring		-1	
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	128	132	102
3010 New obligations, unexpired accounts	477	458	365
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-470	-488	-390
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	132	102	77
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	127	130	100
3200 Obligated balance, end of year	130	100	75
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	454	458	365
Outlays, gross:			
4010 Outlays from new discretionary authority	340	377	301
4011 Outlays from discretionary balances	130	111	89
4020 Outlays, gross (total)	470	488	390
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5	-10	-10
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-6	-10	-10

AGENCY OPERATIONS AND AWARD MANAGEMENT—Continued
Program and Financing—Continued

Identification code 049-0180-0-1-251	2024 actual	2025 est.	2026 est.
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4052 Offsetting collections credited to expired accounts	1		
4070 Budget authority, net (discretionary)	448	448	355
4080 Outlays, net (discretionary)	464	478	380
4180 Budget authority, net (total)	448	448	355
4190 Outlays, net (total)	464	478	380

This account funds NSF's scientific, professional, and administrative workforce; the physical and technological infrastructure necessary for a productive, safe, and secure work environment; and the essential business operations critical to NSF's administrative processes.

Object Classification (in millions of dollars)

Identification code 049-0180-0-1-251	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	218	236	191
11.3 Other than full-time permanent	12	12	11
11.5 Other personnel compensation	9	9	8
11.9 Total personnel compensation	239	257	210
12.1 Civilian personnel benefits	81	86	70
21.0 Travel and transportation of persons	6	2	7
22.0 Transportation of things	1	1	
23.1 Rental payments	26	33	32
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.1 Advisory and assistance services	58	32	20
25.2 Other services from non-Federal sources	49	30	10
25.3 Other goods and services from Federal sources	5	4	4
31.0 Equipment	3	1	
99.0 Direct obligations	470	448	355
99.0 Reimbursable obligations	6	10	10
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	477	458	365

Employment Summary

Identification code 049-0180-0-1-251	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,474	1,445	1,227

OFFICE OF THE NATIONAL SCIENCE BOARD

For necessary expenses (including payment of salaries, authorized travel, hire of passenger motor vehicles, the rental of conference rooms in the District of Columbia, and the employment of experts and consultants under section 3109 of title 5, United States Code) involved in carrying out section 4 of the National Science Foundation Act of 1950 (42 U.S.C. 1863) and Public Law 86-209 (42 U.S.C. 1880 et seq.), \$3,000,000: Provided, That not to exceed \$2,500 shall be available for official reception and representation expenses.

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

Program and Financing (in millions of dollars)

Identification code 049-0350-0-1-251	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Office of the National Science Board	5	5	3
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	3
1930 Total budgetary resources available	5	5	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1

3010 New obligations, unexpired accounts	5	5	3
3020 Outlays (gross)	-5	-5	-3
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	3
Outlays, gross:			
4010 Outlays from new discretionary authority	4	4	2
4011 Outlays from discretionary balances	1	1	1
4020 Outlays, gross (total)	5	5	3
4180 Budget authority, net (total)	5	5	3
4190 Outlays, net (total)	5	5	3

This appropriation supports the National Science Board, which provides policy-making and related responsibilities for NSF and provides guidance on significant national policy issues in science and engineering research and education, as required by law.

Object Classification (in millions of dollars)

Identification code 049-0350-0-1-251	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2	2	2
11.3 Other than full-time permanent	1	1	
11.9 Total personnel compensation	3	3	2
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	1	1	
99.0 Direct obligations	5	5	3
99.9 Total new obligations, unexpired accounts	5	5	3

Employment Summary

Identification code 049-0350-0-1-251	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	17	15	13

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General as authorized by the Inspector General Act of 1978, \$18,000,000, of which \$1,300,000 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 049-0300-0-1-251	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Office of Inspector General	23	24	18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	24	24	18
1900 Budget authority (total)	24	24	18
1930 Total budgetary resources available	24	25	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	3	3
3010 New obligations, unexpired accounts	23	24	18
3020 Outlays (gross)	-24	-24	-19
3050 Unpaid obligations, end of year	3	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	3	3

3200	Obligated balance, end of year	3	3	2
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	24	24	18
Outlays, gross:				
4010	Outlays from new discretionary authority	21	20	15
4011	Outlays from discretionary balances	3	4	4
4020	Outlays, gross (total)	24	24	19
4180	Budget authority, net (total)	24	24	18
4190	Outlays, net (total)	24	24	19

This appropriation provides agency-wide audit and investigative functions to (1) identify, review, and report on management and administrative deficiencies which create conditions for existing or potential instances of fraud, waste, and mismanagement; (2) pursue allegations and indicators of fraud, waste, abuse and misconduct; and (3) recommend criminal, civic and administrative actions when appropriate, consistent with the Inspector General Act of 1978.

Object Classification (in millions of dollars)

Identification code 049-0300-0-1-251	2024 actual	2025 est.	2026 est.	
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	13	15	12
12.1	Civilian personnel benefits	5	6	4
25.1	Advisory and assistance services			1
25.2	Other services from non-Federal sources	2	1	
25.3	Other goods and services from Federal sources	1	1	1
31.0	Equipment	1	1	
99.0	Direct obligations	22	24	18
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	23	24	18

Employment Summary

Identification code 049-0300-0-1-251	2024 actual	2025 est.	2026 est.	
1001	Direct civilian full-time equivalent employment	86	86	66

STEM EDUCATION

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 049-0106-0-1-251	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0001	STEM Education (formerly Education and Human Resources)	1,206	1,266	
0100	Total Disc obligations	1,206	1,266	
0302	S-STEM Scholarships for STEM	76	104	209
0303	ITEST grants for Mathematics, Science, or Engineering enrichment courses	30	35	68
0391	Total Mandatory Obligations (H-1B)	106	139	277
0799	Total direct obligations	1,312	1,405	277
0801	Education and Human Resources (Reimbursable)	6	10	
0900	Total new obligations, unexpired accounts	1,318	1,415	277
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	193	223	128
1001	Discretionary unobligated balance brought fwd, Oct 1	113		
1010	Unobligated balance transfer to other accts [049-0180]	-1		
1021	Recoveries of prior year unpaid obligations	13		
1070	Unobligated balance (total)	205	223	128
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	1,172	1,172	
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	159	137	150
1203	Appropriation (previously unavailable)(special or trust)	8	9	8

1230	Appropriations and/or unobligated balance of appropriations permanently reduced		-8	-9
1232	Appropriation temporarily reduced	-9		
1260	Appropriations, mandatory (total)	158	138	149
Spending authority from offsetting collections, discretionary:				
1700	Collected	3	10	
1701	Change in uncollected payments, Federal sources	4		
1750	Spending auth from offsetting collections, disc (total)	7	10	
1900	Budget authority (total)	1,337	1,320	149
1930	Total budgetary resources available	1,542	1,543	277
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	223	128	

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	3,456	3,376	2,948
3010	New obligations, unexpired accounts	1,318	1,415	277
3011	Obligations ("upward adjustments"), expired accounts	8		
3020	Outlays (gross)	-1,360	-1,843	-1,490
3040	Recoveries of prior year unpaid obligations, unexpired	-13		
3041	Recoveries of prior year unpaid obligations, expired	-33		
3050	Unpaid obligations, end of year	3,376	2,948	1,735
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-20	-21	-21
3070	Change in uncollected pymts, Fed sources, unexpired	-4		
3071	Change in uncollected pymts, Fed sources, expired	3		
3090	Uncollected pymts, Fed sources, end of year	-21	-21	-21
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	3,436	3,355	2,927
3200	Obligated balance, end of year	3,355	2,927	1,714

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	1,179	1,182	
Outlays, gross:				
4010	Outlays from new discretionary authority	33	174	
4011	Outlays from discretionary balances	1,151	1,447	1,299
4020	Outlays, gross (total)	1,184	1,621	1,299
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-5	-10	
4033	Non-Federal sources	-7		
4040	Offsets against gross budget authority and outlays (total) ...	-12	-10	
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-4		
4052	Offsetting collections credited to expired accounts	9		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	1,172	1,172	
4080	Outlays, net (discretionary)	1,172	1,611	1,299
Mandatory:				
4090	Budget authority, gross	158	138	149
Outlays, gross:				
4100	Outlays from new mandatory authority	1	8	8
4101	Outlays from mandatory balances	175	214	183
4110	Outlays, gross (total)	176	222	191
4180	Budget authority, net (total)	1,330	1,310	149
4190	Outlays, net (total)	1,348	1,833	1,490

Object Classification (in millions of dollars)

Identification code 049-0106-0-1-251	2024 actual	2025 est.	2026 est.	
Direct obligations:				
11.8	Personnel compensation: Special personal service pymts	7	7	
21.0	Travel and transportation of persons	1	1	
25.1	Advisory and assistance services	40	43	
25.3	Other goods and services from Federal sources	4	4	
25.5	Research and development contracts	2	2	
41.0	Grants, subsidies, and contributions	1,258	1,348	277
99.0	Direct obligations	1,312	1,405	277
99.0	Reimbursable obligations	6	10	
99.9	Total new obligations, unexpired accounts	1,318	1,415	277

Trust Funds
DONATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 049-8960-0-7-251	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Donations, National Science Foundation	31	40	40
2000 Total: Balances and receipts	31	40	40
Appropriations:			
Current law:			
2101 Donations	-31	-40	-40
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 049-8960-0-7-251	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0005 General Trust Fund	35	40	40
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	27	23	23
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	31	40	40
1930 Total budgetary resources available	58	63	63
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	23	23	23
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	36	56	25
3010 New obligations, unexpired accounts	35	40	40
3020 Outlays (gross)	-15	-71	-40
3050 Unpaid obligations, end of year	56	25	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	36	56	25
3200 Obligated balance, end of year	56	25	25
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	31	40	40
Outlays, gross:			
4100 Outlays from new mandatory authority		24	24
4101 Outlays from mandatory balances	15	47	16
4110 Outlays, gross (total)	15	71	40
4180 Budget authority, net (total)	31	40	40

4190 Outlays, net (total)	15	71	40
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This account consists of contributions from organizations and individuals to fund various efforts in science, research, and education supported by NSF.

Object Classification (in millions of dollars)

Identification code 049-8960-0-7-251	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	2	2	2
41.0 Grants, subsidies, and contributions	33	38	38
99.0 Direct obligations	35	40	40
99.9 Total new obligations, unexpired accounts	35	40	40

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

Not to exceed 5 percent of any appropriation made available for the current fiscal year for the National Science Foundation in this Act may be transferred between such appropriations, but no such appropriation shall be increased by more than 10 percent by any such transfers. Any transfer pursuant to this paragraph shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

The Director of the National Science Foundation (NSF) shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 30 days in advance of any planned divestment through transfer, decommissioning, termination, or deconstruction of any NSF-owned facilities or any NSF capital assets (including land, structures, and equipment) valued greater than \$2,500,000.

This title may be cited as the "Science Appropriations Act, 2026".

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
049-320000 Collections of Receivables from Canceled Accounts	1	1	1
049-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	15	5	5
General Fund Offsetting receipts from the public	16	6	6