

OTHER INDEPENDENT AGENCIES

400 YEARS OF AFRICAN-AMERICAN HISTORY COMMISSION

Federal Funds

400 YEARS OF AFRICAN-AMERICAN HISTORY COMMISSION

Program and Financing (in millions of dollars)

Identification code 247-5721-0-2-801 2024 actual 2025 est. 2026 est.

Obligations by program activity:			
0001 Direct program activity	3	3	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	3	3	.....

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1	2	.....	.....
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014-1036]	3	3	.....
1930 Total budgetary resources available	5	5	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	3	3	3
1953 Expired unobligated balance, end of year	3	3	3

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

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	3	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	1	1	.....
4011 Outlays from discretionary balances	1	4	2
4020 Outlays, gross (total)	2	5	2
4180 Budget authority, net (total)	3	3	.....
4190 Outlays, net (total)	2	5	2

Change in obligated balance:

Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1	3	2	2
3010 New obligations, unexpired accounts	9	10	10
3020 Outlays (gross)	-10	-10	-10
3050 Unpaid obligations, end of year	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	2	2
3200 Obligated balance, end of year	2	2	2

Budget authority and outlays, net:

Discretionary:

4000 Budget authority, gross	10	10	10
Outlays, gross:			
4010 Outlays from new discretionary authority	7	7	7
4011 Outlays from discretionary balances	3	3	3
4020 Outlays, gross (total)	10	10	10
4180 Budget authority, net (total)	10	10	10
4190 Outlays, net (total)	10	10	10

The Architectural and Transportation Barriers Compliance Board (Access Board) was established by section 502 of the Rehabilitation Act of 1973. The Access Board is responsible for developing guidelines under the Americans with Disabilities Act, the Architectural Barriers Act, and the Telecommunications Act. These guidelines ensure that buildings and facilities, transportation vehicles, and telecommunications equipment covered by these laws are readily accessible to and usable by people with disabilities. The Board is also responsible for developing standards under section 508 of the Rehabilitation Act for accessible electronic and information technology used by Federal agencies and standards under section 510 of the Rehabilitation Act for accessible medical diagnostic equipment. In addition, the Access Board enforces the Architectural Barriers Act, and provides training and technical assistance on the guidelines and standards it develops.

The Board also has additional responsibilities under the Help America Vote Act. The Board serves on the Board of Advisors and the Technical Guidelines Development Committee, which helps the Election Assistance Commission develop voluntary guidelines and guidance for voting systems, including accessibility for people with disabilities. In addition, the Board is responsible for promoting accessibility for people with disabilities throughout all segments of society, since this is a statutory purpose for which appropriated funds are used.

Object Classification (in millions of dollars)

Identification code 310-3200-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4	4	4
12.1 Civilian personnel benefits	1	1	1
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	1	1	1
25.3 Other goods and services from Federal sources	1	1	1
25.7 Operation and maintenance of equipment .....	.....	2	2
99.0 Direct obligations	8	10	10
99.5 Adjustment for rounding	1	.....	.....
99.9 Total new obligations, unexpired accounts	9	10	10

Employment Summary

Identification code 310-3200-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	25	25	25

ACCESS BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Access Board, as authorized by section 502 of the Rehabilitation Act of 1973 (29 U.S.C. 792), \$9,955,000: Provided, That, notwithstanding any other provision of law, there may be credited to this appropriation funds received for publications and training 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 310-3200-0-1-751 2024 actual 2025 est. 2026 est.

Obligations by program activity:			
0001 Salaries and expenses	9	10	10

Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10	10	10
1930 Total budgetary resources available	10	10	10
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....

ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Administrative Conference of the United States, authorized by 5 U.S.C. 591 et seq., \$3,430,000, to remain available until September 30, 2027, of which not to exceed \$1,000 is 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 302–1700–0–1–751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and Expenses (Direct)	3	3	3
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	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	2	2
4011 Outlays from discretionary balances	1	1	1
4020 Outlays, gross (total)	3	3	3
4180 Budget authority, net (total)	3	3	3
4190 Outlays, net (total)	3	3	3

The Administrative Conference of the United States is an independent agency that assists the President, the Congress, the Judicial Conference, and Federal agencies in improving the regulatory and legal process through consensus-driven applied research. The Conference analyzes the administrative law process and, among its many activities, issues formal recommendations for improvements that reduce costs to government agencies, promote effective public participation in the rulemaking process, and reduce unnecessary litigation. The Conference is a public-private partnership comprised of senior government officials and private sector leaders in law, business, and academia.

Object Classification (in millions of dollars)

Identification code 302–1700–0–1–751	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	2	2
25.1 Advisory and assistance services	1	1	1
99.0 Direct obligations	4	3	3
99.5 Adjustment for rounding	-1	.....	.....
99.9 Total new obligations, unexpired accounts	3	3	3

Employment Summary

Identification code 302–1700–0–1–751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	14	14	14

ADVISORY COUNCIL ON HISTORIC PRESERVATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Advisory Council on Historic Preservation (Public Law 89–665), \$5,151,000.

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 306–2300–0–1–303	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and Expenses (Direct)	9	10	5
0801 Salaries and Expenses (Reimbursable)	2	2	.....
0900 Total new obligations, unexpired accounts	11	12	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1	1	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	9	10	5
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	1	.....
1701 Change in uncollected payments, Federal sources	1	1	.....
Spending auth from offsetting collections, disc (total)	3	2	.....
1900 Budget authority (total)	12	12	5
1930 Total budgetary resources available	13	14	7
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	1	.....	.....
3010 New obligations, unexpired accounts	11	12	5
3020 Outlays (gross)	-12	-12	-5
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2	-3
3070 Change in uncollected pymts, Fed sources, unexpired	-1	-1	.....
3090 Uncollected pymts, Fed sources, end of year	-2	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	-2	-3
3200 Obligated balance, end of year	-2	-3	-3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	12	12	5
Outlays, gross:			
4010 Outlays from new discretionary authority	9	12	5
4011 Outlays from discretionary balances	3	.....	.....
4020 Outlays, gross (total)	12	12	5
Offsets against gross budget authority and outlays:			
4030 Offsetting collections (collected) from:			
Federal sources	-2	-1	.....
4050 Additional offsets against gross budget authority only:			
Change in uncollected pymts, Fed sources, unexpired	-1	-1	.....
4070 Budget authority, net (discretionary)	9	10	5
4080 Outlays, net (discretionary)	10	11	5
4180 Budget authority, net (total)	9	10	5
4190 Outlays, net (total)	10	11	5

The Council advises the President and the Congress on national historic preservation policy and promotes the preservation, enhancement, and productive use of our Nation's historic resources.

Object Classification (in millions of dollars)

Identification code 306–2300–0–1–303	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	4	4	2
11.3 Other than full-time permanent	1	1	.....
Total personnel compensation	5	5	2
12.1 Civilian personnel benefits	2	2	1
23.2 Rental payments to others	1	1	.....

25.2	Other services from non-Federal sources	1	1	1	3040	Recoveries of prior year unpaid obligations, unexpired	-37	-20	-20
25.3	Other goods and services from Federal sources	1	1	1	3050	Unpaid obligations, end of year	844	981	1,006
99.0	Direct obligations	9	10	4	3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-14	-14
99.0	Reimbursable obligations	1	1	1	3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-13	.....	.....
99.5	Adjustment for rounding	1	1	1	3070	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
99.9	Total new obligations, unexpired accounts	11	12	5	3090	Uncollected pymts, Fed sources, end of year	-14	-14	-14

Employment Summary

Identification code 306-2300-0-1-303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	35	40	25
2001 Reimbursable civilian full-time equivalent employment	11	14	.....

APPALACHIAN REGIONAL COMMISSION**Federal Funds****APPALACHIAN REGIONAL COMMISSION**

For salaries and expenses necessary to carry out the Appalachian Regional Development Act of 1965, as amended, including expenses necessary for the Federal Co-Chairman and the Alternate on the Appalachian Regional Commission and payment of the Federal share of the administrative expenses of the Commission, services as authorized by 5 U.S.C. 3109, and hire of passenger motor vehicles, \$14,000,000, 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 309-0200-0-1-452	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0102 Base Grant Program Activity	205	209	170
0103 Infrastructure Investment and Jobs Act Grant Program Activity	164	200	200
0191 Total Appalachian regional development programs	369	409	370
0201 Commission Administration	9	4	4
0202 Programmatic Administration	5	6	6
0203 Office of the Inspector General	2	2	2
0204 Office of the Federal Co-Chair	2	2	2
0291 Total Administration, Salaries and Expenses	18	14	14
0799 Total direct obligations	387	423	384
0801 Reimbursable program activity	5	5	4
0900 Total new obligations, unexpired accounts	392	428	388

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	376	440	437
1001 Discretionary unobligated balance brought fwd, Oct 1	372	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	13	.....	.....
1021 Recoveries of prior year unpaid obligations	37	20	20
1070 Unobligated balance (total)	426	460	457
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	200	200	14
Advance appropriations, discretionary:			
1170 Advance appropriation (Infrastructure Investment and Jobs Act)	200	200	200
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	1	1
1701 Change in uncollected payments, Federal sources	-1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	2	1	1
Spending authority from offsetting collections, mandatory:			
1800 Collected	4	4	4
1900 Budget authority (total)	406	405	219
1930 Total budgetary resources available	832	865	676
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	440	437	288

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	675	844	981
3010 New obligations, unexpired accounts	392	428	388
3020 Outlays (gross)	-186	-271	-343

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	402	401	215
Outlays, gross:			
4010 Outlays from new discretionary authority	27	60	32
4011 Outlays from discretionary balances	154	207	307
4020 Outlays, gross (total)	181	267	339
Offsets against gross budget authority and outlays:			
4030 Offsetting collections (collected) from:			
Federal sources	-3	-1	-1
4040 Offsets against gross budget authority and outlays (total)	-3	-1	-1
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4060 Additional offsets against budget authority only (total)	1	.....	.....
4070 Budget authority, net (discretionary)	400	400	214
4080 Outlays, net (discretionary)	178	266	338
Mandatory:			
4090 Budget authority, gross	4	4	4
Outlays, gross:			
4100 Outlays from new mandatory authority	4	4	4
4101 Outlays from mandatory balances	1	.....	.....
4110 Outlays, gross (total)	5	4	4
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Non-Federal sources	-4	-4	-4
4123 Budget authority, net (total)	400	400	214
4180 Outlays, net (total)	179	266	338

The Budget provides \$14 million for operational expenses (salaries and expenses) of the Appalachian Regional Commission (ARC), which was established as a Federal-State partnership in 1965 to invest in long-lasting economic development in the 423-county Appalachian Region. The Commission is comprised of 13 members representing the States in the region and a Federal Co-Chair, who represents the Federal Government. ARC's mission is to help the Appalachian Region plan and coordinate regional investments and target resources to those communities with the greatest needs by innovating, partnering, and investing to build community capacity and strengthening economic growth. ARC's activities include infrastructure development, capacity-building, research, and coordination of regional investments and initiatives. In addition, ARC administers the POWER (Partnerships for Opportunity and Workforce and Economic Revitalization) Initiative, a competitive grant program for coal communities to develop economic growth activities.

Object Classification (in millions of dollars)

Identification code 309-0200-0-1-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.2 Other services from non-Federal sources	18	18	14
41.0 Grants, subsidies, and contributions	368	404	369
99.0 Direct obligations	387	423	384
99.0 Reimbursable obligations	5	5	4
99.9 Total new obligations, unexpired accounts	392	428	388

APPALACHIAN REGIONAL COMMISSION—Continued

Employment Summary

Identification code 309-0200-0-1-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	5	6	6

BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FOUNDATION

Federal Funds

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Identification code 313-1535-0-1-502	2024 actual	2025 est.	2026 est.
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Obligations by program activity:

0001 Direct program activity	1
0900 Total new obligations, unexpired accounts (object class 94.0)	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:			
3010 New obligations, unexpired accounts	1	.....	.....
3020 Outlays (gross)	-1	.....	.....

Budget authority and outlays, net:

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

Trust Funds

BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FOUNDATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 313-8281-0-7-502	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	40	40	40
Receipts:			
Current law:			
1140 Interest on Investments, Barry Goldwater Scholarship and Excellence in Education Foundation	2	2	2
1140 Federal Grants, Barry Goldwater Scholarship and Excellence in Education Foundation	9	.....	.....
1199 Total current law receipts	11	2	2
1999 Total receipts	11	2	2
2000 Total: Balances and receipts	51	42	42
Appropriations:			
Current law:			
2101 Barry Goldwater Scholarship and Excellence in Education Foundation	-11	-2	-2
5099 Balance, end of year	40	40	40

Program and Financing (in millions of dollars)

Identification code 313-8281-0-7-502	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Barry Goldwater Scholarship and Excellence in Education Foundation	1	1	1
0002 Scholarship Grant Funding	2	2	2
0900 Total new obligations, unexpired accounts (object class 41.0)	3	3	3

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	31	39	38
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	11	2	2
1900 Budget authority (total)	11	2	2
1930 Total budgetary resources available	42	41	40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	39	38	37

Change in obligated balance:

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

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	11	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority	2	2	2
4101 Outlays from mandatory balances	1	.....	.....
4110 Outlays, gross (total)	3	2	2
4180 Budget authority, net (total)	11	2	2
4190 Outlays, net (total)	3	2	2

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	61	73	73
5001 Total investments, EOY: Federal securities: Par value	73	73	73

Public Law 99-661 established the Barry Goldwater Scholarship and Excellence in Education Foundation to operate the scholarship program that is a significant permanent tribute to the late Senator from Arizona. The Foundation awards scholarships to outstanding undergraduate students who intend to pursue research careers in mathematics, the natural sciences and engineering. The Foundation supports between 250 and 500 scholarships annually.

Employment Summary

Identification code 313-8281-0-7-502	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	3	3	3

BUREAU OF CONSUMER FINANCIAL PROTECTION

Federal Funds

BUREAU OF CONSUMER FINANCIAL PROTECTION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 581-5577-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	44	45	48
Receipts:			
Current law:			
1110 Transfers from the Federal Reserve Board, Bureau of Consumer Financial Protection Fund	729	806	850
1140 Earnings on Investments, Bureau of Consumer Financial Protection Fund	37	15	11
1199 Total current law receipts	766	821	861
1999 Total receipts	766	821	861
2000 Total: Balances and receipts	810	866	909
Appropriations:			
Current law:			
2101 Bureau of Consumer Financial Protection Fund	-766	-821	-861
2103 Bureau of Consumer Financial Protection Fund	43	-44	-47
2132 Bureau of Consumer Financial Protection Fund	44	47	49
2199 Total current law appropriations	-765	-818	-859

2999	Total appropriations	-765	-818	-859
5099	Balance, end of year	45	48	50

Program and Financing (in millions of dollars)

Identification code 581-5577-0-2-376	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0001 Consumer Financial Protection Bureau	752	803	847
0100 Direct program activities, subtotal	752	803	847
0808 Reimbursable program activity	3	3	3
0809 Reimbursable program activities, subtotal	3	3	3
0900 Total new obligations, unexpired accounts	755	806	850

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	203	234	264
1021 Recoveries of prior year unpaid obligations	16	15	12
1033 Recoveries of prior year paid obligations	2	.....	.....
1070 Unobligated balance (total)	221	249	276
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	766	821	861
1203 Appropriation (previously unavailable)(special or trust)	43	44	47
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-44	-47	-49
1260 Appropriations, mandatory (total)	765	818	859
Spending authority from offsetting collections, mandatory:			
1800 Collected	3	3	3
1900 Budget authority (total)	768	821	862
1930 Total budgetary resources available	989	1,070	1,138
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	234	264	288

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	207	163	198
3010 New obligations, unexpired accounts	755	806	850
3020 Outlays (gross)	-783	-756	-801
3040 Recoveries of prior year unpaid obligations, unexpired	-16	-15	-12
3050 Unpaid obligations, end of year	163	198	235
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	205	161	196
3200 Obligated balance, end of year	161	196	233

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	768	821	862
Outlays, gross:			
4100 Outlays from new mandatory authority	370	471	592
4101 Outlays from mandatory balances	413	285	209
4110 Outlays, gross (total)	783	756	801
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-5	-3	-3
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4160 Budget authority, net (mandatory)	765	818	859
4170 Outlays, net (mandatory)	778	753	798
4180 Budget authority, net (total)	765	818	859
4190 Outlays, net (total)	778	753	798

Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	431	419	449
5001 Total investments, EOY: Federal securities: Par value	419	449	508

The Consumer Financial Protection Bureau (CFPB or Bureau) was established under Title X of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111-203) as an independent bureau in the Federal Reserve System. The Act consolidated authorities previously shared by seven Federal agencies under Federal consumer financial laws into the CFPB and provided the Bureau with additional authorities to conduct

rulemaking, supervision, and enforcement. Funding required to support the CFPB's operations is obtained primarily through transfers from the Board of Governors of the Federal Reserve System. Pursuant to the Act, the CFPB is also authorized to collect civil penalties in any judicial or administrative action under Federal consumer financial laws. These amounts are maintained and displayed in a separate account titled "Consumer Financial Civil Penalty Fund."

Object Classification (in millions of dollars)

Identification code 581-5577-0-2-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	346	375	403
12.1 Civilian personnel benefits	134	151	160
21.0 Travel and transportation of persons	9	10	10
23.1 Rental payments to GSA	4	4	4
23.3 Communications, utilities, and miscellaneous charges	7	7	6
24.0 Printing and reproduction	2	2	2
25.1 Advisory and assistance services	133	133	139
25.2 Other services from non-Federal sources	9	9	9
25.3 Other goods and services from Federal sources	61	65	67
25.4 Operation and maintenance of facilities	4	4	4
26.0 Supplies and materials	7	7	7
31.0 Equipment	35	36	36
32.0 Land and structures	1	.....	.....
99.0 Direct obligations	752	803	847
99.0 Reimbursable obligations	3	3	3
99.9 Total new obligations, unexpired accounts	755	806	850

Employment Summary

Identification code 581-5577-0-2-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,773	1,806	1,846

CONSUMER FINANCIAL CIVIL PENALTY FUND**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 581-5578-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	109	10	5
Receipts:			
Current law:			
1110 Penalties and Fines, Consumer Financial Protection	170	91	.....
2000 Total: Balances and receipts	279	101	5
Appropriations:			
Current law:			
2101 Consumer Financial Civil Penalty Fund	-170	-91	.....
2103 Consumer Financial Civil Penalty Fund	-109	-10	-5
2132 Consumer Financial Civil Penalty Fund	10	5	.....
2199 Total current law appropriations	-269	-96	-5
2999 Total appropriations	-269	-96	-5
5099 Balance, end of year	10	5	.....

Program and Financing (in millions of dollars)

Identification code 581-5578-0-2-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Civil Penalty Payments	723	1,946	68
0900 Total new obligations, unexpired accounts (object class 25.2)	723	1,946	68

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,533	2,122	272
1033 Recoveries of prior year paid obligations	43	.....	.....
Budget authority:			
Additional offsets against gross budget authority:			
4120 Federal sources	170	91	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	109	10	5

CONSUMER FINANCIAL CIVIL PENALTY FUND—Continued
Program and Financing—Continued

Identification code 581-5578-0-2-376		2024 actual	2025 est.	2026 est.
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-10	-5	.....
1260	Appropriations, mandatory (total)	269	96	5
1930	Total budgetary resources available	2,845	2,218	277
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	2,122	272	209
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	6	225	246
3010	New obligations, unexpired accounts	723	1,946	68
3020	Outlays (gross)	-504	-1,925	-23
3050	Unpaid obligations, end of year	225	246	291
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	6	225	246
3200	Obligated balance, end of year	225	246	291

Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross	269	96	5
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	77	4
4101	Outlays from mandatory balances	504	1,848	19
4110	Outlays, gross (total)	504	1,925	23
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-43	.....	.....
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts	43	.....	.....
4160	Budget authority, net (mandatory)	269	96	5
4170	Outlays, net (mandatory)	461	1,925	23
4180	Budget authority, net (total)	269	96	5
4190	Outlays, net (total)	461	1,925	23

Pursuant to Title X of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111-203), the Consumer Financial Protection Bureau (CFPB or Bureau) is authorized to collect civil penalties obtained in any judicial or administrative action under Federal consumer financial laws. Per the Act, such funds will be available for payments to the victims of activities for which civil penalties have been imposed under the Federal consumer financial laws. Obligations related to victim compensation are contingent upon identifying the specific victims qualifying for payments. To the extent that such victims cannot be located or such payments are otherwise not practicable, the Bureau may use such funds for the purpose of consumer education and financial literacy programs.

CENTRAL INTELLIGENCE AGENCY

Federal Funds

CENTRAL INTELLIGENCE AGENCY RETIREMENT AND DISABILITY SYSTEM FUND

For payment to the Central Intelligence Agency Retirement and Disability System Fund, to maintain the proper funding level for continuing the operation of the Central Intelligence Agency Retirement and Disability System, \$514,000,000.

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 056-3400-0-1-054		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Personnel benefits	514	514	514
0900	Total new obligations, unexpired accounts (object class 13.0)	514	514	514
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	514	514	514

1930	Total budgetary resources available	514	514	514
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	514	514	514
3020	Outlays (gross)	-514	-514	-514
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	514	514	514
Outlays, gross:				
4100	Outlays from new mandatory authority	514	514	514
4180	Budget authority, net (total)	514	514	514
4190	Outlays, net (total)	514	514	514

Independent actuarial projections show the CIARDS Fund with an unfunded liability of \$4.1 billion. To ensure that the Fund remains solvent and authorized payments to beneficiaries continue, the Budget proposes \$514 million in 2026. This amount reflects the amortized cost of recapitalizing the CIARDS Fund over twenty years.

CHEMICAL SAFETY AND HAZARD INVESTIGATION BOARD

Federal Funds

SALARIES AND EXPENSES
(CANCELLATION)

The unobligated balances from amounts made available for the Chemical Safety and Hazard Investigation Board (Board) in title III of division G of Public Law 108-199 and title III of division I of Public Law 108-477 shall be available only for expenses necessary to carry out the closure of the Board: Provided, That any such amounts not needed to carry out the closure of the Board shall be permanently cancelled not later than September 30, 2026.

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 510-3850-0-1-304		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Salaries and Expenses (Direct)	14	14	.....
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	14	14	.....
1930	Total budgetary resources available	15	15	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	6	5	3
3010	New obligations, unexpired accounts	14	14	.....
3020	Outlays (gross)	-14	-16	-3
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	5	3	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	6	5	3
3200	Obligated balance, end of year	5	3	.....
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	14	14	.....
Outlays, gross:				
4010	Outlays from new discretionary authority	11	11	.....
4011	Outlays from discretionary balances	3	5	3
4020	Outlays, gross (total)	14	16	3
4180	Budget authority, net (total)	14	14	.....
4190	Outlays, net (total)	14	16	3

The Chemical Safety and Hazard Investigation Board, as authorized by the Clean Air Act Amendments of 1990, became operational in 1998. It is an independent, non-regulatory agency that promotes chemical safety and accident prevention through investigating chemical accidents; making recommendations for accident prevention; conducting special studies; broadly disseminating its findings to industry and labor organizations; and informing stakeholder discussions on chemical safety and on actions taken by the Environmental Protection Agency, the Department of Labor, and other entities to implement Board recommendations. The President's Budget proposes to eliminate funding for several independent agencies, including the Chemical Safety and Hazard Investigation Board, as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government.

Object Classification (in millions of dollars)

Identification code 510-3850-0-1-304	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	6	6	.....
11.5 Other personnel compensation	1	1	.....
11.9 Total personnel compensation	7	7	.....
12.1 Civilian personnel benefits	2	3	.....
23.2 Rental payments to others	1	1	.....
25.1 Advisory and assistance services	1	1	.....
25.2 Other services from non-Federal sources	1	1	.....
25.3 Other goods and services from Federal sources	1	1	.....
99.0 Direct obligations	13	14	.....
99.5 Adjustment for rounding	1	.....	.....
99.9 Total new obligations, unexpired accounts	14	14	.....

Employment Summary

Identification code 510-3850-0-1-304	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	42	47	.....

CIVIL RIGHTS COLD CASE RECORDS REVIEW BOARD

Federal Funds

CIVIL RIGHTS COLD CASE RECORDS REVIEW BOARD

Program and Financing (in millions of dollars)

Identification code 130-3000-0-1-804	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	7	7
1011 Unobligated balance transfer from other acct [088-0300]	5	.....	.....
1070 Unobligated balance (total)	7	7	7
1930 Total budgetary resources available	7	7	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	7	7
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

Employment Summary

Identification code 130-3000-0-1-804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1	.....	.....
2001 Reimbursable civilian full-time equivalent employment	1	.....	.....

COMMISSION OF FINE ARTS

Federal Funds

SALARIES AND EXPENSES

For expenses of the Commission of Fine Arts under chapter 91 of title 40, United States Code, \$3,461,000: Provided, That the Commission is authorized to charge fees to cover the full costs of its publications, and such fees shall be credited to this account as an offsetting collection, to remain available until expended without further appropriation: Provided further, That the Commission is authorized to accept gifts, including objects, papers, artwork, drawings and artifacts, that pertain to the history and design of the Nation's Capital or the history and activities of the Commission of Fine Arts, for the purpose of artistic display, study, or education: Provided further, That one-tenth of one percent of the funds provided under this heading may be used 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 323-2600-0-1-451	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and Expenses (Direct)			
3	4	3	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4	4	3
1930 Total budgetary resources available			
4	5	4	
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	1	
3010 New obligations, unexpired accounts	3	4	3
3020 Outlays (gross)	-3	-5	-3
3050 Unpaid obligations, end of year	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4	4	3
Outlays, gross:			
4010 Outlays from new discretionary authority	3	4	3
4011 Outlays from discretionary balances .....	.....	1	.....
4020 Outlays, gross (total)	3	5	3
4180 Budget authority, net (total)	4	4	3
4190 Outlays, net (total)	3	5	3

The Commission advises the President, the Congress, and Department heads on matters of architecture, sculpture, landscape, and other fine arts. Its primary function is to preserve and enhance the appearance of the Nation's Capital.

Object Classification (in millions of dollars)

Identification code 323-2600-0-1-451	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			
12.1 Civilian personnel benefits	1	1	1
25.3 Other goods and services from Federal sources	1	1	1
99.0 Direct obligations	3	3	3
99.5 Adjustment for rounding .....	.....	1	.....
99.9 Total new obligations, unexpired accounts	3	4	3

SALARIES AND EXPENSES—Continued			
Employment Summary			
Identification code 323-2600-0-1-451	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	12	11	11

NATIONAL CAPITAL ARTS AND CULTURAL AFFAIRS

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 323-2602-0-1-503	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0001 National Capital Arts and Cultural Affairs (Direct)	5	5
0900 Total new obligations, unexpired accounts (object class 25.2)	5	5	.....

Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	.....
1930 Total budgetary resources available	5	5	.....

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	5	5	.....
3020 Outlays (gross)	-5	-5	.....

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	5	5	.....
4180 Budget authority, net (total)	5	5	.....
4190 Outlays, net (total)	5	5	.....

No funding is requested for the National Capital Arts and Cultural Affairs grant program that is administered by the Commission of Fine Arts.

COMMISSION ON CIVIL RIGHTS

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Commission on Civil Rights, including hire of passenger motor vehicles, \$13,000,000: Provided, That none of the funds appropriated in this paragraph may be used to employ any individuals under Schedule C of subpart C of part 213 of title 5 of the Code of Federal Regulations exclusive of one special assistant for each Commissioner: Provided further, That none of the funds appropriated in this paragraph shall be used to reimburse Commissioners for more than 75 billable days, with the exception of the chairperson, who is permitted 125 billable days: Provided further, That the Chair may accept and use any gift or donation to carry out the work of the Commission: Provided further, That none of the funds appropriated in this paragraph shall be used for any activity or expense that is not explicitly authorized by section 3 of the Civil Rights Commission Act of 1983 (42 U.S.C. 1975a): Provided further, That notwithstanding the preceding proviso, \$1,800,000 shall be used to separately fund the Commission on the Social Status of Black Men and Boys.

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 326-1900-0-1-751	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0001 Salaries and Expenses (Direct)	14	14	13

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	1	1

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	14	14	13
1930 Total budgetary resources available	16	15	14
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	1	1	1

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	2	.....
3010 New obligations, unexpired accounts	14	14	13
3020 Outlays (gross)	-15	-16	-13
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	2	.....
3200 Obligated balance, end of year	2	.....	.....

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	14	14	13
Outlays, gross:			
4010 Outlays from new discretionary authority	12	14	13
4011 Outlays from discretionary balances	3	2	.....
4020 Outlays, gross (total)	15	16	13
4180 Budget authority, net (total)	14	14	13
4190 Outlays, net (total)	15	16	13

Originally established by the Civil Rights Act of 1957, the U.S. Commission on Civil Rights is an independent, bipartisan, fact-finding Federal agency. Its mission is to inform the development of national civil rights policy and enhance enforcement of Federal civil rights laws. The Commission pursues this mission by studying alleged deprivations of voting rights and alleged discrimination based on race, color, religion, sex, age, disability, or national origin, or in the administration of justice. The Commission plays a vital role in advancing civil rights through objective and comprehensive investigation, research, and analysis on issues of fundamental concern to the Federal government and the public. The Commission also supports a network of Advisory Committees, each composed of a diverse group of citizen volunteers, which conduct civil rights research at the State and U.S. Territory levels. The Commission on the Social Status of Black Men and Boys Act established the Commission on the Social Status of Black Men and Boys (CSSBMB) within the U.S. Commission on Civil Rights Office of the Staff Director. The CSSBMB studies and makes recommendations to address social problems affecting black men and boys.

Object Classification (in millions of dollars)

Identification code 326-1900-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	7	7	7
12.1 Civilian personnel benefits	2	2	2
23.1 Rental payments to GSA	2	2	2
25.2 Other services from non-Federal sources	2	2	1
25.3 Other goods and services from Federal sources	1	1	1
99.9 Total new obligations, unexpired accounts	14	14	13

Employment Summary

Identification code 326-1900-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	52	56	54

COMMITTEE FOR PURCHASE FROM PEOPLE WHO ARE BLIND OR SEVERELY DISABLED

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Committee for Purchase From People Who Are Blind or Severely Disabled (referred to in this title as "the Committee") established

under section 8502 of title 41, United States Code, \$13,124,000: Provided, That in order to authorize any central nonprofit agency designated pursuant to section 8503(c) of title 41, United States Code, to perform requirements of the Committee as prescribed under section 51-3.2 of title 41, Code of Federal Regulations, the Committee shall enter into a written agreement with any such central nonprofit agency: Provided further, That such agreement shall contain such auditing, oversight, and reporting provisions as necessary to implement chapter 85 of title 41, United States Code: Provided further, That such agreement shall include the elements listed under the heading "Committee For Purchase From People Who Are Blind or Severely Disabled—Written Agreement Elements" in the explanatory statement described in section 4 of Public Law 114-113 (in the matter preceding division A of that consolidated Act): Provided further, That any such central nonprofit agency may not charge a fee under section 51-3.5 of title 41, Code of Federal Regulations, prior to executing a written agreement with the Committee: Provided further, That no less than \$3,150,000 shall be available for the 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 338-2000-0-1-505	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and Expenses	12	13	13
Budgetary resources:			
1100 Appropriation	13	13	13
1930 Total budgetary resources available	13	13	13
1940 Memorandum (non-add) entries: Unobligated balance expiring	-1	.....	.....
Change in obligated balance:			
3000 Unpaid obligations, brought forward, Oct 1	6	3	3
3010 New obligations, unexpired accounts	12	13	13
3020 Outlays (gross)	-15	-13	-13
3050 Unpaid obligations, end of year	3	3	3
3100 Memorandum (non-add) entries: Obligated balance, start of year	6	3	3
3200 Obligated balance, end of year	3	3	3
Budget authority and outlays, net:			
4000 Discretionary: Budget authority, gross	13	13	13
4010 Outlays, gross: Outlays from new discretionary authority	10	10	10
4011 Outlays from discretionary balances	5	3	3
4020 Outlays, gross (total)	15	13	13
4180 Budget authority, net (total)	13	13	13
4190 Outlays, net (total)	15	13	13

The Committee for Purchase From People Who Are Blind or Severely Disabled (operating as the U.S. AbilityOne Commission, hereafter "Commission") administers the AbilityOne Program under the authority of the Javits-Wagner-O'Day Act of 1971, as amended. The principal objective of AbilityOne is to leverage the purchasing power of the Federal Government to provide employment opportunities for people who are blind or have other significant disabilities. The Commission accomplishes its mission by identifying Government procurement requirements that can create employment opportunities for individuals who are blind or have other significant disabilities. Following opportunities for public comment and after due deliberation, the Commission then places such products and service requirements on the AbilityOne Procurement List, requiring Federal departments and agencies to procure the designated products and services from a network of approximately 400 qualified State and private nonprofit agencies (NPAs) employing people who are blind or have other significant disabilities. The vision of AbilityOne is to remain a trusted source of supply and services for Federal agencies while creating quality employment opportunities across all economic sectors for people who are blind or have significant disabilities. In FY 2024, over 36,600 AbilityOne employees earned a combined total of more than \$821,000,000 in wages, with an average hourly wage of \$18.58. The AbilityOne Program continues to em-

phasize providing employment to veterans, with more than 2,500 employed in direct labor positions. More than 1,425 AbilityOne employees moved into competitive or supported employment in FY 2024 after gaining skills and experience on AbilityOne jobs.

While pursuing its core mission to tap America's underutilized workforce of individuals who are blind or have significant disabilities to deliver high quality, mission-essential products and services to Federal agencies in quality employment opportunities, the Commission is dedicated to effective stewardship and program integrity. The Commission continues to strengthen its Procurement List business processes and to enhance its oversight of AbilityOne Program participants. The resources proposed for 2026 will enable the Commission to meet requirements in the Consolidated Appropriations Act of 2016 for the Commission to (1) staff an Office of Inspector General; (2) establish and administer written agreements governing the Commission's relationship with its designated central nonprofit agencies; and (3) evaluate reports and data from the central nonprofit agencies. Other requirements include implementing recommendations of the 2017 NDAA Section 898 Panel on Department of Defense and AbilityOne Contracting Oversight, Accountability, and Integrity to enhance stewardship, modernize information technology, and increase the Commission's compliance and operations capacity to oversee a national program with more than \$4 billion in annual sales of products and services to the Government.

Object Classification (in millions of dollars)

Identification code 338-2000-0-1-505	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	6	7	7
12.1 Civilian personnel benefits	2	3	3
25.1 Advisory and assistance services	4	3	3
99.0 Direct obligations	12	13	13
99.9 Total new obligations, unexpired accounts	12	13	13

Employment Summary

Identification code 338-2000-0-1-505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	44	44	49

COMMODITY FUTURES TRADING COMMISSION

Federal Funds

COMMODITY FUTURES TRADING COMMISSION

For necessary expenses to carry out the provisions of the Commodity Exchange Act (7 U.S.C. 1 et seq.), including the purchase and hire of passenger motor vehicles, and the rental of space (to include multiple year leases), in the District of Columbia and elsewhere, \$410,000,000, including not to exceed \$3,000 for official reception and representation expenses, and not to exceed \$25,000 for the expenses for consultations and meetings hosted by the Commission with foreign governmental and other regulatory officials, of which not less than \$80,000,000 shall remain available until September 30, 2028, and of which not less than \$5,773,000 shall be for expenses of the Office of the Inspector General: Provided, That notwithstanding the limitations in 31 U.S.C. 1553, amounts provided under this heading are available for the liquidation of obligations equal to current year payments on leases entered into prior to the date of enactment of 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 339-1400-0-1-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and Expenses	340	341	404
0003 Inspector General	4	4	6
0005 Relocation Costs (HQ)	36	3	18
0900 Total new obligations, unexpired accounts	380	348	428

COMMODITY FUTURES TRADING COMMISSION—Continued
Program and Financing—Continued

Identification code 339-1400-0-1-376		2024 actual	2025 est.	2026 est.
0910	Appropriations used to liquidate unpaid lease obligations	19	20	.....
0911	Total new obligations, unexpired accounts, and lease payments	399	368	428
Budgetary resources:				
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	41	28	27
1012	Unobligated balance transfers between expired and unexpired accounts	2	.....	1
1021	Recoveries of prior year unpaid obligations	1	1	1
1070	Unobligated balance (total)	44	29	28
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	365	365	410
1901	Adjustment for new budget authority used to liquidate deficiencies .....	.....	-19	.....
1930	Total budgetary resources available	409	375	438
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	28	27	10
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	122	140	85
3010	New obligations, unexpired accounts	380	348	428
3011	Obligations ("upward adjustments"), expired accounts	1	1	1
3020	Outlays (gross)	-359	-403	-397
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3041	Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050	Unpaid obligations, end of year	140	85	116
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	122	140	85
3200	Obligated balance, end of year	140	85	116
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	365	365	410
	Outlays, gross:			
4010	Outlays from new discretionary authority	257	292	324
4011	Outlays from discretionary balances	102	111	73
4020	Outlays, gross (total)	359	403	397
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	365	365	410
4080	Outlays, net (discretionary)	358	403	397
4180	Budget authority, net (total)	365	365	410
4190	Outlays, net (total)	358	403	397
Unfunded deficiencies:				
7000	Unfunded deficiency, start of year	-38	-19	.....
	Change in deficiency during the year:			
7012	Budgetary resources used to liquidate deficiencies	19	19	.....
7020	Unfunded deficiency, end of year	-19	.....	.....

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	365	365	410
Outlays	358	403	397
Legislative proposal, not subject to PAYGO:			
Budget Authority .....	.....	.....	-410
Outlays .....	.....	.....	-410
Total:			
Budget Authority	365	365	.....
Outlays	358	403	-13

The mission of the Commodity Futures Trading Commission (CFTC or Commission) is to: foster open, transparent, competitive, and financially

sound markets; prevent and deter price manipulation and other disruptions to market integrity; and protect market participants and the public from fraud, exploitation, and abusive practices related to derivatives and other products that are subject to the Commodity Exchange Act (7 U.S.C. 1 et seq.) (CEA). The CEA established a comprehensive regulatory structure to oversee the futures trading complex, commodity options trading, intermediaries, and swap dealer activities.

The Commission's regulatory landscape is continually changing. As a responsible regulator, the CFTC seeks to promote responsible innovation and development that is consistent with its statutory mission to enhance the derivative trading markets. Further, the agency seeks to lower the systemic risk of the futures and swaps markets to the economy and the public.

The markets under the CFTC's regulatory purview are economically significant. In the United States, the markets for futures and options on futures represent trillions of dollars of notional value while the swaps markets represents hundreds of trillions of dollars of notional value.

The Budget proposes legislation authorizing user fees to fund certain Commission activities, as specified by the CFTC, in line with nearly all other Federal financial and banking regulators. Contingent upon enactment of authorizing legislation, the Budget proposes collections of \$410 million to offset CFTC's annual appropriation, providing total CFTC funding of \$410 million in 2026. CFTC fees would be designed in a way that supports market access, liquidity, and the efficiency of the Nation's derivatives markets.

Object Classification (in millions of dollars)

Identification code 339-1400-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	161	165	172
11.3 Other than full-time permanent	3	.....	.....
11.5 Other personnel compensation	3	.....	.....
11.9 Total personnel compensation	167	165	172
12.1 Civilian personnel benefits	60	60	64
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things .....	.....	.....	1
23.1 Rental payments to GSA	4	6	7
23.2 Rental payments to others	3	2	21
23.3 Communications, utilities, and miscellaneous charges	3	3	3
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	81	81	116
25.2 Other services from non-Federal sources	8	6	6
25.3 Other goods and services from Federal sources	1	2	2
25.4 Operation and maintenance of facilities	36	.....	.....
25.7 Operation and maintenance of equipment	7	12	12
26.0 Supplies and materials	4	2	2
31.0 Equipment	4	6	21
99.9 Total new obligations, unexpired accounts	380	348	428
01.2 Rental payments to others	19	20	.....
09.9 Total obligations, unexpired accounts, and lease payments	399	368	428

Employment Summary

Identification code 339-1400-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	708	636	650

COMMODITY FUTURES TRADING COMMISSION

(Legislative proposal, not subject to PAYGO)

Contingent upon the enactment of legislation authorizing the Commodity Futures Trading Commission to collect user fees to fund the Commission's activities, such fees and charges assessed by the Commission, up to \$410,000,000, shall be credited to this appropriation as offsetting collections and shall remain available until expended: Provided, That the total amount appropriated under this heading from the general fund for fiscal year 2026 shall be reduced as such offsetting collections are received so as to result in a final total fiscal year 2026 appropriation from the general fund estimated at not more than \$0.

Program and Financing (in millions of dollars)			
Identification code 339-1400-2-1-376	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	-410
Spending authority from offsetting collections, discretionary:			
1700 Collected	410
Budget authority and outlays, net:			
Discretionary:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4034 Offsetting governmental collections	-410
4040 Offsets against gross budget authority and outlays (total)	-410
4180 Budget authority, net (total)	-410
4190 Outlays, net (total)	-410

1930 Total budgetary resources available	274	517	685
Memorandum (non-add) entries:			
Change in obligated balance:			
1941 Unexpired unobligated balance, end of year	225	101	99
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	13	292	575
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	292	575
4101 Outlays from mandatory balances	54	12	.....
4110 Outlays, gross (total)	54	304	575
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-14	-11	-11
4124 Offsetting governmental collections .....	.....	-299	-599
4130 Offsets against gross budget authority and outlays (total)	-14	-310	-610
4160 Budget authority, net (mandatory)	-1	-18	-35
4170 Outlays, net (mandatory)	40	-6	-35
4180 Budget authority, net (total)	-1	-18	-35
4190 Outlays, net (total)	40	-6	-35
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	279	253	100
5001 Total investments, EOY: Federal securities: Par value	253	100	100
5090 Unexpired unavailable balance, SOY: Offsetting collections	24	25	43
5092 Unexpired unavailable balance, EOY: Offsetting collections	25	43	78

In anticipation of large whistleblower awards that could have depleted the Customer Protection Fund, P.L. 117-025 established a separate account in the Treasury for a transfer up to \$10 million dollars for obligations related to the administrative and personnel expenses of the Whistleblower Office and the Office of Customer Education and Outreach. The account can only cover these non-award expenses when there are insufficient unobligated balances of the Customer Protection Fund for whistleblower award(s) that would deplete the fund (or funds balances). Pursuant to P.L. 117-328, an additional \$10 million dollars may be transferred to this separate account. Pursuant to P.L. 119-004, the initial transfer unobligated balance and additional transfer will remain available until September 30, 2025, at which point they will be returned to the Customer Protection Fund.

The Commission deposits monetary sanctions it collects in covered judicial or administrative actions into this revolving fund. The Commission may deposit such sanctions unless the balance in the Fund at the time the sanction is collected exceeds \$100 million. The Commission does not deposit restitution awarded to victims into the Fund.

The Commission is required to submit an annual report on the whistleblower award program and customer education initiatives to the Committee on Agriculture, Nutrition, and Forestry of the Senate and the Committee on Agriculture of the House of Representatives. The report includes: a description of the number of whistleblower awards granted, and the types of cases in which these awards were granted, during the preceding fiscal year; the balance in the Fund; the amounts credited to and paid from the Fund; and a complete set of audited financial statements.

Object Classification (in millions of dollars)			
Identification code 339-4334-0-3-376	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	261	225	101
1011 Unobligated balance transfer from other acct [339-1534] .....	.....	.....	9
1070 Unobligated balance (total)	261	225	110
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	14	310	610
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-18	-35
1850 Spending auth from offsetting collections, mand (total)	13	292	575
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3	6	6
11.8 Special personal services payments	43	400	570
11.9 Total personnel compensation	46	406	576
12.1 Civilian personnel benefits	1	2	2
25.1 Advisory and assistance services	2	8	8
99.9 Total new obligations, unexpired accounts	49	416	586

CUSTOMER PROTECTION FUND—Continued			
Employment Summary			
Identification code 339-4334-0-3-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	13	23	23

CONSUMER PRODUCT SAFETY COMMISSION

Federal Funds

SALARIES AND 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 061-0100-0-1-554	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Consumer Product Safety - Direct	163	151	.....
0100 Direct program activities, subtotal	163	151	.....
0801 Consumer Product Safety - Reimbursable	4	5	.....
0900 Total new obligations, unexpired accounts	167	156	.....

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	3	3
1001 Discretionary unobligated balance brought fwd, Oct 1	3	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	151	151	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	5	.....
1701 Change in uncollected payments, Federal sources	1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	4	5	.....
1900 Budget authority (total)	155	156	.....
1930 Total budgetary resources available	170	159	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	58	48	45
3010 New obligations, unexpired accounts	167	156	.....
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-175	-159	-33
3041 Recoveries of prior year unpaid obligations, expired	-2	-1	.....
3050 Unpaid obligations, end of year	48	45	12
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	55	46	43
3200 Obligated balance, end of year	46	43	10

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	155	156	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	126	125	.....
4011 Outlays from discretionary balances	33	34	33
4020 Outlays, gross (total)	159	159	33
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5	-5	.....
4040 Offsets against gross budget authority and outlays (total)	-5	-5	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052 Offsetting collections credited to expired accounts	2	.....	.....
4060 Additional offsets against budget authority only (total)	1	.....	.....
4070 Budget authority, net (discretionary)	151	151	.....
4080 Outlays, net (discretionary)	154	154	33

Mandatory:

Outlays, gross:			
4101 Outlays from mandatory balances	16	.....	.....
4180 Budget authority, net (total)	151	151	.....
4190 Outlays, net (total)	170	154	33

Object Classification (in millions of dollars)

Identification code 061-0100-0-1-554	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	74	74	.....
11.3 Other than full-time permanent	3	3	.....
11.5 Other personnel compensation	2	2	.....
11.9 Total personnel compensation	79	79	.....
12.1 Civilian personnel benefits	28	26	.....
21.0 Travel and transportation of persons	1	1	.....
23.1 Rental payments to GSA	9	8	.....
23.3 Communications, utilities, and miscellaneous charges	2	2	.....
25.1 Advisory and assistance services	9	4	.....
25.2 Other services from non-Federal sources	17	13	.....
25.3 Other goods and services from Federal sources	5	4	.....
25.7 Operation and maintenance of equipment	5	6	.....
26.0 Supplies and materials	1	1	.....
31.0 Equipment	1	3	.....
41.0 Grants, subsidies, and contributions	6	4	.....
99.0 Direct obligations	163	151	.....
99.0 Reimbursable obligations	4	5	.....
99.9 Total new obligations, unexpired accounts	167	156	.....

Employment Summary

Identification code 061-0100-0-1-554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	546	534	.....

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Federal Funds

OPERATING EXPENSES

For necessary expenses to carry out the closure of the Corporation for National and Community Service (referred to in this title as "CNCS"), \$32,430,000, 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 485-2728-0-1-506	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 AmeriCorps*State and National	623	443	2
0002 Foster Grandparent Program	106	84	.....
0003 Senior Companion Program	55	42	.....
0004 AmeriCorps*VISTA	97	90	7
0006 AmeriCorps*NCCC	47	38	21
0007 Retired Senior Volunteer Program	54	52	.....
0008 State Comm. Support Grants	20	20	2
0009 Evaluations	6	2	.....
0011 Innovation, Demon., and Assistance .....	.....	9	.....
0012 Volunteer Generation Fund	8	.....	.....
0013 Undistributed .....	.....	196	.....
0799 Total direct obligations	1,016	976	32
0801 Operating Expenses (Reimbursable)	63	20	.....
0900 Total new obligations, unexpired accounts	1,079	996	32

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	47	39	100
1001 Discretionary unobligated balance brought fwd, Oct 1	1	.....	.....
1021 Recoveries of prior year unpaid obligations	59	61	17

Unobligated balance (total)	106	100	117
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Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	976	976	32
Spending authority from offsetting collections, discretionary:			
1700 Collected	66	20	.....
1701 Change in uncollected payments, Federal sources	4	.....	.....
1750 Spending auth from offsetting collections, disc (total)	70	20	.....
1900 Budget authority (total)	1,046	996	32
1930 Total budgetary resources available	1,152	1,096	149
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-34	.....	.....
1941 Unexpired unobligated balance, end of year	39	100	117
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,869	1,770	1,017
3010 New obligations, unexpired accounts	1,079	996	32
3011 Obligations ("upward adjustments"), expired accounts	29	.....	.....
3020 Outlays (gross)	-1,061	-1,687	-1,023
3040 Recoveries of prior year unpaid obligations, unexpired	-59	-61	-17
3041 Recoveries of prior year unpaid obligations, expired	-87	-1	-9
3050 Unpaid obligations, end of year	1,770	1,017	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-6
3070 Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,863	1,764	1,011
3200 Obligated balance, end of year	1,764	1,011	-6
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,046	996	32
Outlays, gross:			
4010 Outlays from new discretionary authority	165	349	32
4011 Outlays from discretionary balances	684	1,051	946
4020 Outlays, gross (total)	849	1,400	978
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-69	-20	.....
4033 Non-Federal sources	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-71	-20	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
4052 Offsetting collections credited to expired accounts	5	.....	.....
4060 Additional offsets against budget authority only (total)	1	.....	.....
4070 Budget authority, net (discretionary)	976	976	32
4080 Outlays, net (discretionary)	778	1,380	978
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	212	287	45
4180 Budget authority, net (total)	976	976	32
4190 Outlays, net (total)	990	1,667	1,023

The Budget proposes to eliminate the Corporation for National and Community Service (operating as AmeriCorps), consistent with the President's efforts to decrease the size of the Federal Government to enhance accountability, reduce waste, and reduce unnecessary governmental entities. This account provides funding for the orderly closure of AmeriCorps.

AmeriCorps provides service opportunities for Americans of all ages through institutions that include: nonprofits, schools, faith-based and other community organizations, and local governments.

AmeriCorps State and National.—With funds channeled through States, Territories, Tribes, and community-based organizations, AmeriCorps grants enable communities to recruit, train, and place AmeriCorps members to serve in the areas of disaster services, economic opportunity, education, environmental stewardship, healthy futures, and veterans and military families, as directed by the Edward M. Kennedy Serve America Act of 2009.

AmeriCorps National Civilian Community Corps.—AmeriCorps NCCC is a ten-month residential national service program for people ages 18 to 24. AmeriCorps NCCC members are deployed to respond to natural disasters and engage in urban and rural development projects across the nation.

AmeriCorps VISTA.—Provides full-time members to community organizations and public agencies working to resolve local poverty-related problems.

State Service Commission Support Grants.—These grants support the operation of State Service Commissions that administer approximately two-thirds of AmeriCorps State and National grant funds.

Retired Senior Volunteer Program.—RSVP grants support volunteers aged 55 and older with service opportunities, including mentoring children and providing independent living services to adults.

Foster Grandparent Program.—Grants provide low-income volunteers age 55 and older with service opportunities to provide one-on-one mentoring and support to at-risk children.

Senior Companion Program.—Grants support low-income volunteers who provide companionship, transportation, help with light chores, and respite to assist seniors and people with disabilities to remain in their own homes.

Innovation, Demonstration, and Assistance.—These initiatives and programs are aimed at incubating new ideas, while expanding proven initiatives that address specific community needs. For example, the Volunteer Generation Fund focuses on strengthening the ability of nonprofits and other organizations to recruit, retain, and manage volunteers.

Evaluation.—This activity supports the design and implementation of research and evaluation studies and facilitates the use of evidence and evaluation by AmeriCorps and national service organizations.

Object Classification (in millions of dollars)

Identification code 485-2728-0-1-506	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	16	16	1
11.5 Other personnel compensation	1	1	.....
11.8 Other Personnel Compensation	66	66	4
11.9 Total personnel compensation	83	83	5
12.1 Civilian personnel benefits	7	7	2
21.0 Travel and transportation of persons	4	4	4
25.1 Advisory and assistance services	42	36	8
25.2 Other services from non-Federal sources	4	4	2
25.3 Other goods and services from Federal sources	8	8	.....
25.6 Medical care	13	13	7
26.0 Supplies and materials	1	1	1
31.0 Equipment	9	9	1
32.0 Land and structures	8	8	2
41.0 Grants, subsidies, and contributions	834	607	.....
92.0 Undistributed	196	.....	.....
99.0 Direct obligations	1,013	976	32
99.0 Reimbursable obligations	63	20	.....
99.5 Adjustment for rounding	3	.....	.....
99.9 Total new obligations, unexpired accounts	1,079	996	32

Employment Summary

Identification code 485-2728-0-1-506	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	125	125	25
2001 Reimbursable civilian full-time equivalent employment	40	40	.....

PAYMENT TO THE NATIONAL SERVICE TRUST

(INCLUDING CANCELLATION OF FUNDS)

Of the discretionary unobligated balances from amounts made available in prior appropriations Acts to the National Service Trust, \$200,000,000 are hereby permanently cancelled, except that no amounts may be cancelled from amounts that were previously designated by the Congress as being for 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).

PAYMENT TO THE NATIONAL SERVICE TRUST—Continued

Program and Financing (in millions of dollars)

Identification code 485-2726-0-1-506

2024 actual 2025 est. 2026 est.

Obligations by program activity:

0001	Payment to National Service Trust Fund	180	180	.....
0900	Total new obligations, unexpired accounts (object class 94.0)	180	180	.....

Budgetary resources:

1100	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	180	180	.....
1930	Total budgetary resources available	180	180	.....

Change in obligated balance:

3010	Unpaid obligations:			
	New obligations, unexpired accounts	180	180	.....
3020	Outlays (gross)	-180	-180	.....

Budget authority and outlays, net:

4000	Discretionary:			
	Budget authority, gross	180	180	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	180	180	.....
4180	Budget authority, net (total)	180	180	.....
4190	Outlays, net (total)	180	180	.....

The Budget does not include funding for this account, consistent with the Budget proposal to eliminate AmeriCorps.

This account receives general fund appropriations which are transferred to the National Service Trust Fund to make educational awards to eligible national service program participants until the awardees use them.

OFFICE OF INSPECTOR GENERAL

For necessary expenses to carry out the closure of the Office of Inspector General, \$5,624,000, 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 485-2721-0-1-506

2024 actual 2025 est. 2026 est.

Obligations by program activity:

0001	Office of Inspector General	9	9	6
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Budgetary resources:

1000	Unobligated balance:			
	Unobligated balance brought forward, Oct 1	7	6	5
1100	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8	8	6
1900	Budget authority (total)	8	8	6
1930	Total budgetary resources available	15	14	11
1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year	6	5	5

Change in obligated balance:

3000	Unpaid obligations:			
	Unpaid obligations, brought forward, Oct 1	2	3	6
3010	New obligations, unexpired accounts	9	9	6
3020	Outlays (gross)	-8	-6	-11
3050	Unpaid obligations, end of year	3	6	1
3100	Memorandum (non-add) entries:			
	Obligated balance, start of year	2	3	6
3200	Obligated balance, end of year	3	6	1

Budget authority and outlays, net:

4000	Discretionary:			
	Budget authority, gross	8	8	6
	Outlays, gross:			
4010	Outlays from new discretionary authority	6	4	6
4011	Outlays from discretionary balances	1	1	5
4020	Outlays, gross (total)	7	5	11

Mandatory:

Outlays, gross:

4101	Outlays from mandatory balances	1	1	.....
4180	Budget authority, net (total)	8	8	6
4190	Outlays, net (total)	8	6	11

The Budget provides funding in this account for the orderly closure of the Office of the Inspector General, as part of the proposal to eliminate the Corporation for National and Community Service.

The Office of the Inspector General provides an independent assessment of AmeriCorps operations, primarily through audits and investigations, with a goal of preventing fraud, waste, and abuse.

Object Classification (in millions of dollars)

Identification code 485-2721-0-1-506

2024 actual 2025 est. 2026 est.

Direct obligations:

11.1	Personnel compensation:			
	Full-time permanent	4	4	3
11.5	Other personnel compensation	1	1	.....
11.9	Total personnel compensation	5	5	3
12.1	Civilian personnel benefits	2	2	1
25.1	Advisory and assistance services	2	2	2
99.9	Total new obligations, unexpired accounts	9	9	6

Employment Summary

Identification code 485-2721-0-1-506

2024 actual 2025 est. 2026 est.

1001 Direct civilian full-time equivalent employment

27 27 22

SALARIES AND EXPENSES

For necessary expenses to carry out the closure of the Corporation for National and Community Service, \$69,627,000, 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 485-2722-0-1-506

2024 actual 2025 est. 2026 est.

Obligations by program activity:

0001	NCSA Salaries & Expenses	130	100	70
0002	Salaries & Expenses - IT Modernization	6	.....	.....
0799	Total direct obligations	136	100	70
0900	Total new obligations, unexpired accounts	136	100	70

Budgetary resources:

1000	Unobligated balance:			
	Unobligated balance brought forward, Oct 1	40	5	5
1011	Unobligated balance transfer from other acct [047-0616]	2	.....	.....
1070	Unobligated balance (total)	42	5	5
1100	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	100	100	70
1900	Budget authority (total)	100	100	70
1930	Total budgetary resources available	142	105	75
1940	Memorandum (non-add) entries:			
	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	5	5	5

Change in obligated balance:

3000	Unpaid obligations:			
	Unpaid obligations, brought forward, Oct 1	54	51	41
3010	New obligations, unexpired accounts	136	100	70
3011	Obligations ("upward adjustments"), expired accounts .....	.....	2	2
3020	Outlays (gross)	-138	-112	-109
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	51	41	4
3100	Memorandum (non-add) entries:			
	Obligated balance, start of year	54	51	41
3200	Obligated balance, end of year	51	41	4

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	100	100	70
Outlays, gross:			
4010 Outlays from new discretionary authority	74	74	70
4011 Outlays from discretionary balances	31	27	36
4020 Outlays, gross (total)	105	101	106
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	33	11	3
4180 Budget authority, net (total)	100	100	70
4190 Outlays, net (total)	138	112	109

This account provides funding for the orderly closure of AmeriCorps.

Object Classification (in millions of dollars)

Identification code 485-2722-0-1-506	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	53	44	19
11.3 Other than full-time permanent	2	1	.....
11.5 Other personnel compensation	1	1	.....
11.9 Total personnel compensation	56	46	19
12.1 Civilian personnel benefits	20	15	7
21.0 Travel and transportation of persons	2	.....	.....
23.1 Rental payments to GSA	5	6	6
23.3 Communications, utilities, and miscellaneous charges	3	1	1
25.2 Other services from non-Federal sources	31	27	31
25.3 Other goods and services from Federal sources	12	5	5
31.0 Equipment	6	.....	1
99.0 Direct obligations	135	100	70
99.5 Adjustment for rounding	1	.....	.....
99.9 Total new obligations, unexpired accounts	136	100	70

Employment Summary

Identification code 485-2722-0-1-506	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	490	350	100
2001 Reimbursable civilian full-time equivalent employment	34	27	.....

VISTA ADVANCE PAYMENTS REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 485-2723-0-1-506	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 VISTA Advance Payments Revolving Fund (Reimbursable)	5	5	3
0900 Total new obligations, unexpired accounts (object class 11.8)	5	5	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	5	5	3
1900 Budget authority (total)	5	5	3
1930 Total budgetary resources available	8	8	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	5	5	3
3020 Outlays (gross)	-5	-5	-3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	3
Outlays, gross:			
4010 Outlays from new discretionary authority	2	5	3
4011 Outlays from discretionary balances	3	.....	.....
4020 Outlays, gross (total)	5	5	3

Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:

4033 Non-Federal sources	-5	-5	-3
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

This fund was established in 2007 by Public Law 110-05 as the initial source of funding for VISTA member living allowances for which the Corporation is later reimbursed by nonprofit organizations as part of cost share agreements. All VISTA member benefits and services, and the majority of living allowances, are funded in the Operating Expenses account.

Trust Funds

NATIONAL SERVICE TRUST

Special and Trust Fund Receipts (in millions of dollars)

Identification code 485-9972-0-7-506	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	255	318	368
0198 Reconciliation adjustment .....	.....	.....	.....
Receipts:			
Current law:			
1130 Gifts and Contributions, National Service Trust Fund	2	2	.....
1130 Gifts and Contributions	6	.....	.....
1140 Interest on Investment, National Service Trust Fund	63	48	33
1140 Payment from the General Fund, National Service Trust Fund	180	180	.....
1140 Payment from the Operating Expenses, National Service Trust Fund	25	.....	.....
1199 Total current law receipts	276	230	33
1999 Total receipts	276	230	33
2000 Total: Balances and receipts	531	548	401
Appropriations:			
Current law:			
2101 National Service Trust	-207	-180	.....
2101 National Service Trust	-6	.....	.....
2199 Total current law appropriations	-213	-180	.....
2999 Total appropriations	-213	-180	.....
5099 Balance, end of year	318	368	401

Program and Financing (in millions of dollars)

Identification code 485-9972-0-7-506	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 National Service Trust	119	179	.....
0801 Reimbursable program activity	1	1	.....
0900 Total new obligations, unexpired accounts	120	180	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	778	628	393
1001 Discretionary unobligated balance brought fwd, Oct 1	639	.....	.....
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	207	180	.....
1131 Unobligated balance of appropriations permanently reduced	-243	-235	-200
1160 Appropriation, discretionary (total)	-36	-55	-200
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	6	.....	.....
1900 Budget authority (total)	-30	-55	-200
1930 Total budgetary resources available	748	573	193
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	628	393	193
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	561	535	341
3010 New obligations, unexpired accounts	120	180	.....
3020 Outlays (gross)	-146	-374	-141
3050 Unpaid obligations, end of year	535	341	200

NATIONAL SERVICE TRUST—Continued
Program and Financing—Continued

Identification code 485-9972-0-7-506	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	561	535	341
3200 Obligated balance, end of year	535	341	200
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	-36	-55	-200
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	-200
4011 Outlays from discretionary balances	131	354	332
4020 Outlays, gross (total)	131	354	132
Mandatory:			
4090 Budget authority, gross	6	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	1	.....	.....
4101 Outlays from mandatory balances	14	20	9
4110 Outlays, gross (total)	15	20	9
4180 Budget authority, net (total)	-30	-55	-200
4190 Outlays, net (total)	146	374	141
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,426	1,610	1,375
5001 Total investments, EOY: Federal securities: Par value	1,610	1,375	.....

The Budget does not include funding for the National Service Trust Fund, consistent with the Budget proposal to eliminate AmeriCorps.

The National Service Trust Fund account is a consolidation of two trust funds. In one, gifts and contributions from individuals and organizations are deposited for use in furthering program goals. In the other, funds appropriated to make educational awards to eligible national service program participants are maintained until they are used.

Object Classification (in millions of dollars)

Identification code 485-9972-0-7-506	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	.....
25.1 Advisory and assistance services	36	.....	.....
25.2 Other services from non-Federal sources	80	178	.....
25.3 Other goods and services from Federal sources	1	.....	.....
31.0 Equipment	1	.....	.....
99.0 Direct obligations	119	179	.....
99.0 Reimbursable obligations	1	1	.....
99.9 Total new obligations, unexpired accounts	120	180	.....

Employment Summary

Identification code 485-9972-0-7-506	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	13	13	.....

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
485-322055 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	2	.....	.....
General Fund Offsetting receipts from the public	2	.....	.....

CORPORATION FOR PUBLIC BROADCASTING

Federal Funds

CORPORATION FOR PUBLIC BROADCASTING

(INCLUDING CANCELLATION OF FUNDS)

Of the amounts made available for fiscal year 2026 in the first paragraph under this heading in title IV of division D of Public Law 118-47, \$505,000,000 are hereby permanently cancelled: Provided, That section 396(k)(3) of the Communications Act of 1934 (47 U.S.C. 396(k)(3)) shall not apply to any remaining amounts made available under such heading for fiscal year 2026, or to the unobligated balances of the Fund established in section 396(k)(1)(A) of such Act (47 U.S.C. 396(k)(1)(A)).

Of the amounts made available by section 1101 of Public Law 119-4 for "Corporation for Public Broadcasting" for fiscal year 2027, \$535,000,000 are hereby 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 020-0151-0-1-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 General programming	585	535	30
0002 Interconnection .....	.....	60	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	585	595	30

Budgetary resources:

Budget authority:	Appropriations, discretionary:	.....	.....
1100 Appropriation	60	60	.....
1170 Advance appropriations, discretionary:	.....	.....	.....
1174 Advance appropriation - General Programming	525	535	535
1174 Advance appropriations permanently reduced .....	.....	.....	-505
1180 Advanced appropriation, discretionary (total)	525	535	30
1900 Budget authority (total)	585	595	30
1930 Total budgetary resources available	585	595	30

Change in obligated balance:

Unpaid obligations:	.....	.....	.....
3010 New obligations, unexpired accounts	585	595	30
3020 Outlays (gross)	-585	-595	-30

Budget authority and outlays, net:

Discretionary:	.....	.....	.....
4000 Budget authority, gross	585	595	30
4010 Outlays from new discretionary authority	585	595	30
4180 Budget authority, net (total)	585	595	30
4190 Outlays, net (total)	585	595	30

The Budget proposes to eliminate Federal funding for the Corporation for Public Broadcasting (CPB). The Budget requests \$30 million in 2026 to conduct an orderly closeout of Federal funding for the Corporation.

COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY

Federal Funds

PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE

Program and Financing (in millions of dollars)

Identification code 542-1654-0-1-808	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	18	23	.....
0100 Direct program activities, subtotal	18	23	.....

Budgetary resources:

Unobligated balance:	.....	.....	.....
1000 Unobligated balance brought forward, Oct 1	39	23	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	20	.....	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	41	23	.....

1930	Total budgetary resources available	41	23	.....
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	23	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	7	7
3010	New obligations, unexpired accounts	18	23	.....
3020	Outlays (gross)	-18	-23	-7
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050	Unpaid obligations, end of year	7	7	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	7	7
3200	Obligated balance, end of year	7	7	.....
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	15	8	3
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	3	15	4
4180	Budget authority, net (total)	18	23	7

The Pandemic Response Accountability Committee (PRAC) was established as a committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (P.L. 116–136). The primary functions of the PRAC are to promote transparency, provide and support the independent oversight of over \$5 trillion in funds provided by pandemic relief legislation, and provide oversight of the coronavirus response to detect and remediate fraud, waste, and mismanagement in Federal spending.

Object Classification (in millions of dollars)

Identification code 542–1654–0–1–808	2024 actual	2025 est.	2026 est.	
Direct obligations:				
Personnel compensation:				
11.3	Other than full-time permanent	8	6	.....
11.8	Special personal services payments .....	.....	1	.....
11.9	Total personnel compensation	8	7	.....
12.1	Civilian personnel benefits	2	2	.....
25.1	Advisory and assistance services	7	12	.....
25.3	Other goods and services from Federal sources	1	2	.....
99.0	Direct obligations	18	23	.....
99.9	Total new obligations, unexpired accounts	18	23	.....

Employment Summary

Identification code 542–1654–0–1–808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	49	32	.....
2001 Reimbursable civilian full-time equivalent employment	2	.....	.....

INSPECTORS GENERAL COUNCIL FUND

For necessary expenses of the Council of the Inspectors General on Integrity and Efficiency to develop, test, and use information technology resources and oversight mechanisms to enhance transparency of and detect and remediate waste, fraud, and abuse in Federal spending, \$1,850,000, to remain available until expended, of which \$850,000 shall be for expenses to operate www.oversight.gov: Provided, That the amounts appropriated under this heading shall be in addition to any other amounts available to the Council of the Inspectors General on Integrity and Efficiency under section 424 of title 5, United States Code.

Program and Financing (in millions of dollars)

Identification code 542–4592–0–4–808	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0001	Direct program activity	15	18	18
0801	Inspectors General Council Fund (Reimbursable)	3	4	4

0900	Total new obligations, unexpired accounts	18	22	22
Budgetary resources:				
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	20	24	22
1001	Discretionary unobligated balance brought fwd, Oct 1	1	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3	3	2
	Spending authority from offsetting collections, mandatory:			
1800	Collected	17	17	17
1801	Change in uncollected payments, Federal sources	2	.....	.....
	Spending auth from offsetting collections, mand (total)	19	17	17
1900	Budget authority (total)	22	20	19
1930	Total budgetary resources available	42	44	41
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	24	22	19
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	4	5
3010	New obligations, unexpired accounts	18	22	22
3020	Outlays (gross)	-19	-21	-19
3050	Unpaid obligations, end of year	4	5	8
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-3	-3
3070	Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	1	2
3200	Obligated balance, end of year	1	2	5
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	3	3	2
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	3	2
4011	Outlays from discretionary balances	1	2	.....
4020	Outlays, gross (total)	2	5	2
	Mandatory:			
4090	Budget authority, gross	19	17	17
	Outlays, gross:			
4100	Outlays from new mandatory authority	12	3	3
4101	Outlays from mandatory balances	5	13	14
4110	Outlays, gross (total)	17	16	17
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-17	-17	-17
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4170	Outlays, net (mandatory) .....	.....	-1	.....
4180	Budget authority, net (total)	3	3	2
4190	Outlays, net (total)	2	4	2

The Inspector General Reform Act of 2008 (P.L. 110–409) (codified as amended at 5 U.S.C. 424) created the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to address program integrity, efficiency, and effectiveness issues that transcend individual Government agencies and to increase the professionalism and effectiveness of Office of Inspector General (OIG) staff.

Pursuant to 5 U.S.C. 424(c)(3)(B), the revolving fund provides resources for CIGIE activities primarily through interagency funding, which includes member contributions and tuition. Consistent with prior years, CIGIE plans to collect member contributions for 2026 during the second half of 2025, to be used primarily for the CIGIE Training Institute and operations. Just as CIGIE will collect the required member contributions for 2026 from OIGs in the second half of 2025, the Budget includes funds in individual OIG budgets that are dedicated to CIGIE and will be collected in 2026 for use in 2027. The Budget requests additional appropriations in 2026 for mandated activities such as Oversight.gov and to establish a permanent data analytics capability.

INSPECTORS GENERAL COUNCIL FUND—Continued			
Object Classification (in millions of dollars)			
Identification code 542-4592-0-4-808	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	4	5	5
11.8 Special personal services payments	2	1	1
11.9 Total personnel compensation	6	6	6
12.1 Civilian personnel benefits	2	2	2
23.1 Rental payments to GSA		1	1
25.1 Advisory and assistance services	7	7	7
25.3 Other goods and services from Federal sources		2	2
99.0 Direct obligations	15	18	18
Reimbursable obligations:			
25.1 Advisory and assistance services	3	1	1
25.3 Other goods and services from Federal sources		3	3
99.0 Reimbursable obligations	3	4	4
99.9 Total new obligations, unexpired accounts	18	22	22
Employment Summary			
Identification code 542-4592-0-4-808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	24	36	34

COURT SERVICES AND OFFENDER SUPERVISION AGENCY FOR THE DISTRICT OF COLUMBIA

Federal Funds

FEDERAL PAYMENT TO THE COURT SERVICES AND OFFENDER SUPERVISION AGENCY FOR THE DISTRICT OF COLUMBIA

For salaries and expenses, including the transfer and hire of motor vehicles, of the Court Services and Offender Supervision Agency for the District of Columbia, as authorized by the National Capital Revitalization and Self-Government Improvement Act of 1997, \$277,004,000, of which not to exceed \$2,000 is for official reception and representation expenses related to Community Supervision and Pretrial Services Agency programs, and of which not to exceed \$25,000 is for dues and assessments relating to the implementation of the Court Services and Offender Supervision Agency Interstate Supervision Act of 2002: Provided, That, of the funds appropriated under this heading, \$193,757,000 shall be for necessary expenses of Community Supervision and Sex Offender Registration, to include expenses relating to the supervision of adults subject to protection orders or the provision of services for or related to such persons: Provided further, That, of the funds appropriated under this heading, \$83,247,000 shall be available to the Pretrial Services Agency: Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That amounts under this heading may be used for programmatic incentives for defendants to successfully complete their terms of supervision.

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 511-1734-0-1-752	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Community supervision program	213	200	198
0002 Pretrial Services Agency	86	83	88
0900 Total new obligations, unexpired accounts	299	283	286
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	31	12	14
Budget authority:			
1100 Appropriations, discretionary:			
1100 Appropriation	286	286	277
1900 Budget authority (total)	286	286	277
1930 Total budgetary resources available	317	298	291

Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-6	-1
1941	Unexpired unobligated balance, end of year	12	14
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	94	102
3010	New obligations, unexpired accounts	299	283
3020	Outlays (gross)	-277	-278
3041	Recoveries of prior year unpaid obligations, expired	-14	-25
3050	Unpaid obligations, end of year	102	82
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	94	102
3200	Obligated balance, end of year	102	82
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	286	286
Outlays, gross:			
4010	Outlays from new discretionary authority	222	214
4011	Outlays from discretionary balances	55	64
4020	Outlays, gross (total)	277	278
4180	Budget authority, net (total)	286	286
4190	Outlays, net (total)	277	278

The National Capital Revitalization and Self-Government Improvement Act of 1997 established the Court Services and Offender Supervision Agency (CSOSA) for the District of Columbia as an independent Federal agency to perform community supervision of D.C. Code offenders. CSOSA assumed the adult probation function from the D.C. Superior Court and the parole supervision function from the D.C. Board of Parole. The Pretrial Services Agency for the District of Columbia, responsible for supervising pretrial defendants, is an independent entity within CSOSA with its own budget and organizational structure. The mission of CSOSA is to increase public safety, prevent crime, reduce recidivism, and support the fair administration of justice in close collaboration with the community.

The CSOSA appropriation supports the Community Supervision Program and the Pretrial Services Agency.

Community Supervision Program.—This activity provides supervision of adult offenders on probation, parole, or supervised release, consistent with a crime prevention strategy that emphasizes public safety and successful reintegration. The Community Supervision Program employs an integrated system of close supervision, drug testing, graduated sanctions, cognitive, behavioral and substance use disorder interventions, transitional housing, and other stabilization services, including services from community and faith-based collaborations. The Community Supervision Program also develops and provides the courts and the U.S. Parole Commission with critical information for sentencing and probation, parole, and supervised release decisions.

Pretrial Services Agency.—This activity assists judicial officers in both the D.C. Superior Court and the U.S. District Court for the District of Columbia by formulating release recommendations and providing supervision and treatment services to defendants that reasonably assure that individuals on conditional release return to court and do not engage in criminal activity pending their trial and/or sentencing. The Pretrial Services Agency is responsible for enforcing conditions of release, conducting drug testing, administering graduated sanctions, referring defendants to treatment and other social services, and reporting to the courts the defendants' compliance with their conditions of release.

Object Classification (in millions of dollars)			
Identification code 511-1734-0-1-752	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	125	129	131
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	128	132	134
12.1 Civilian personnel benefits	62	63	63
21.0 Travel and transportation of persons	1	.....	.....
23.1 Rental payments to GSA	17	18	18
23.2 Rental payments to others	5	3	3

23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	8	5	7
25.2	Other services from non-Federal sources	39	40	42
25.3	Other goods and services from Federal sources	5	6	6
25.4	Operation and maintenance of facilities	4	1	1
25.6	Medical care	1	2	2
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	4	3	3
31.0	Equipment	5	7	4
32.0	Land and structures	17	.....	.....
99.0	Direct obligations	299	283	286
99.9	Total new obligations, unexpired accounts	299	283	286

(DOE) defense nuclear facilities. The Board also reviews the design of new DOE defense nuclear facilities and periodically reviews and monitors construction of such facilities to ensure adequate protection of public and worker health and safety. The Board is also responsible for investigating any event or practice at a defense nuclear facility that has or may adversely affect public health and safety. The Board makes specific recommendations to the Secretary of Energy on measures that should be adopted to protect both public and employee health and safety.

Object Classification (in millions of dollars)

Identification code 347-3900-0-1-999		2024 actual	2025 est.	2026 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	21	21	23
11.9	Total personnel compensation	21	21	23
12.1	Civilian personnel benefits	7	7	8
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	3	3	3
25.2	Other services from non-Federal sources	6	6	6
25.3	Other goods and services from Federal sources	5	3	3
31.0	Equipment	1	1	1
99.0	Direct obligations	44	42	45
99.9	Total new obligations, unexpired accounts	44	42	45

Employment Summary

Identification code 511-1734-0-1-752	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	982	1,043	1,041

DEFENSE NUCLEAR FACILITIES SAFETY BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Defense Nuclear Facilities Safety Board in carrying out activities authorized by the Atomic Energy Act of 1954, as amended by Public Law 100-456, section 1441, \$45,000,000, to remain available until September 30, 2027, of which not to exceed \$1,000 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 347-3900-0-1-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and Expenses (Direct)	44	42	45
Budgetary resources:			
1000 Unobligated balance: Unobligated balance brought forward, Oct 1	8	7	7
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	9	7	7
Budget authority: Appropriations, discretionary:			
1100 Appropriation	42	42	45
1930 Total budgetary resources available	51	49	52
Memorandum (non-add) entries: Unexpired unobligated balance, end of year			
1941 Unexpired unobligated balance, end of year	7	7	7
Change in obligated balance:			
3000 Unpaid obligations: Unpaid obligations, brought forward, Oct 1	9	8	10
3010 New obligations, unexpired accounts	44	42	45
3020 Outlays (gross)	-44	-40	-44
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	8	10	11
Memorandum (non-add) entries: Obligated balance, start of year			
3100 Obligated balance, start of year	9	8	10
3200 Obligated balance, end of year	8	10	11
Budget authority and outlays, net:			
4000 Budget authority, gross	42	42	45
Outlays, gross:			
4010 Outlays from new discretionary authority	30	32	34
4011 Outlays from discretionary balances	14	8	10
4020 Outlays, gross (total)	44	40	44
4180 Budget authority, net (total)	42	42	45
4190 Outlays, net (total)	44	40	44

The Defense Nuclear Facilities Safety Board, an independent, non-regulatory agency within the Executive Branch, is responsible for evaluating the content and implementation of the standards relating to the design, construction, operation, and decommissioning of Department of Energy

DELTA REGIONAL AUTHORITY

Federal Funds

SALARIES AND EXPENSES

(INCLUDING CANCELLATION OF FUNDS)

Of the unobligated balances from prior year appropriations available under this heading, \$48,000,000 is hereby permanently cancelled, which shall include \$23,000,000 in unobligated balances from amounts made available under this heading in division J of Public Law 117-58: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Delta Regional Authority.

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 517-0750-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Base Program Activities	29	30	4
0002 Infrastructure Investment and Jobs Act Program Activities	37	25	.....
0900 Total new obligations, unexpired accounts	66	55	4
Budgetary resources:			
1000 Unobligated balance: Unobligated balance brought forward, Oct 1	126	114	106
1001 Discretionary unobligated balance brought fwd, Oct 1	125	.....	.....
1011 Unobligated balance transfer from other acct [013-2050]	9	.....	.....
1021 Recoveries of prior year unpaid obligations	8	.....	.....
1070 Unobligated balance (total)	143	114	106
Budget authority: Appropriations, discretionary:			
1100 Appropriation	31	31	.....
1121 Appropriations transferred from other acct [013-2050]	3	.....	.....
1121 Appropriations transferred from other acct, Emergency pursuant to BBEDCA [013-2050] .....	.....	10	.....
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-25
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-23
1160 Appropriation, discretionary (total)	34	41	48

SALARIES AND EXPENSES—Continued
Program and Financing—Continued

Identification code 517-0750-0-1-452	2024 actual	2025 est.	2026 est.
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	4	.....
1701 Change in uncollected payments, Federal sources	-1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	2	4	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	2	.....
1900 Budget authority (total)	37	47	-48
1930 Total budgetary resources available	180	161	58
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	114	106	54
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	123	141	135
3010 New obligations, unexpired accounts	66	55	4
3020 Outlays (gross)	-40	-61	.....
3040 Recoveries of prior year unpaid obligations, unexpired	-8	.....	.....
3050 Unpaid obligations, end of year	141	135	139
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	.....	.....
3070 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	122	141	135
3200 Obligated balance, end of year	141	135	139
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	36	45	-48
Outlays, gross:			
4010 Outlays from new discretionary authority	9	12	-48
4011 Outlays from discretionary balances	30	47	48
4020 Outlays, gross (total)	39	59	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3	-4	.....
4040 Offsets against gross budget authority and outlays (total)	-3	-4	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4060 Additional offsets against budget authority only (total)	1	.....	.....
4070 Budget authority, net (discretionary)	34	41	-48
4080 Outlays, net (discretionary)	36	55	.....
Mandatory:			
4090 Budget authority, gross	1	2	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	1	2	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1	-2	.....
4180 Budget authority, net (total)	34	41	-48
4190 Outlays, net (total)	36	55	.....

The Delta Regional Authority (DRA) is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in the Mississippi Delta region. The Budget proposes to eliminate funding for several agencies, including the DRA. The DRA would use prior year unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of \$25 million in unobligated discretionary balances and \$23 million in Infrastructure Investment and Jobs Act (IIJA) emergency balances.

Object Classification (in millions of dollars)

Identification code 517-0750-0-1-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	2	2	.....
41.0 Grants, subsidies, and contributions	61	50	4
99.0 Direct obligations	63	52	4
99.0 Reimbursable obligations	3	3	.....
99.9 Total new obligations, unexpired accounts	66	55	4

Employment Summary

Identification code 517-0750-0-1-452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2	2	2

DENALI COMMISSION

Federal Funds

DENALI COMMISSION

(INCLUDING CANCELLATIONS OF FUNDS)

Of the unobligated balances from prior year appropriations available under this heading, \$8,000,000 is hereby permanently cancelled, which shall include \$5,000,000 in unobligated balances from amounts made available under this heading in division J of Public Law 117-58: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Denali Commission.

Of the unobligated balances from amounts previously made available to the Denali Commission pursuant to section 329 of the Department of Transportation and Related Agencies Appropriations Act, 1999 (section 101(g) of division A of Public Law 105-277), \$1,000,000 is hereby permanently cancelled: Provided, That such section 329 is hereby repealed.

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 513-1200-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0101 Denali Commission (Direct)	16	20	7
0102 Denali Commission (Shared Services)	67	162	.....
0103 Denali Commission (IIJA - Direct)	18	13	.....
0799 Total direct obligations	101	195	7
0900 Total new obligations, unexpired accounts	101	195	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	65	62	12
1001 Discretionary unobligated balance brought fwd, Oct 1	65	.....	.....
1011 Unobligated balance transfer from other acct [012-1105]	10	.....	.....
1021 Recoveries of prior year unpaid obligations	1	5	5
1070 Unobligated balance (total)	76	67	17
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	17	17	.....
1121 Appropriations transferred from other acct [069-0548]	18	18	.....
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-3
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-5
1160 Appropriation, discretionary (total)	35	35	-8
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [068-0103]	6	.....	.....
1221 Appropriations transferred from other acct [012-1106]	1	.....	.....
1221 Appropriations transferred from other acct [069-0548]	7	.....	.....
1221 Appropriations transferred from other acct [012-0115] ....	.....	3	.....
1260 Appropriations, mandatory (total)	14	3	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	38	102	.....
1900 Budget authority (total)	87	140	-8
1930 Total budgetary resources available	163	207	9
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	62	12	2

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	93	154	241
3010 New obligations, unexpired accounts	101	195	7
3020 Outlays (gross)	-39	-103	-79
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-5	-5
3050 Unpaid obligations, end of year	154	241	164
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	93	154	241

3200	Obligated balance, end of year	154	241	164
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	35	35	-8
	Outlays, gross:			
4010	Outlays from new discretionary authority	13	10	-8
4011	Outlays from discretionary balances	24	40	43
4020	Outlays, gross (total)	37	50	35
Mandatory:				
4090	Budget authority, gross	52	105	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	27	.....
4101	Outlays from mandatory balances .....	.....	26	44
4110	Outlays, gross (total)	2	53	44
Offsets against gross budget authority and outlays:				
	Offsetting collections (collected) from:			
4120	Federal sources	-38	-102	.....
4180	Budget authority, net (total)	49	38	-8
4190	Outlays, net (total)	1	1	79

The Denali Commission is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in Alaska. The Budget proposes to eliminate funding for several agencies, including the Denali Commission. The Denali Commission would use prior year unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of \$3 million in unobligated discretionary balances and \$5 million in Infrastructure Investment and Jobs Act (IIJA) emergency balances.

Object Classification (in millions of dollars)

Identification code 513-1200-0-1-452		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	2	3	3
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	1	1	2
25.3	Other goods and services from Federal sources	1	1	1
41.0	Grants, subsidies, and contributions	96	189	.....
99.9	Total new obligations, unexpired accounts	101	195	7

Employment Summary

Identification code 513-1200-0-1-452		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	15	18	19

GIFTS AND DONATIONS, DENALI COMMISSION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 513-5605-0-2-452		2024 actual	2025 est.	2026 est.
0100 Balance, start of year				
0100	Balance, start of year .....	.....	.....	.....
Receipts:				
	Current law:			
1130	Gifts and Donations, Denali Commission	2	7	.....
2000	Total: Balances and receipts	2	7	.....
Appropriations:				
	Current law:			
2101	Gifts and Donations, Denali Commission	-2	-7	.....
5099	Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 513-5605-0-2-452		2024 actual	2025 est.	2026 est.
0101 Obligations by program activity:				
0101	Denali Commission Non-Federal Funds (Direc)	2	7	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	2	7	.....

Budgetary resources:

	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	2	7	.....
1930	Total budgetary resources available	2	7	.....

Change in obligated balance:

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

Budget authority and outlays, net:

	Mandatory:			
4090	Budget authority, gross	2	7	.....
	Outlays, gross:			
4101	Outlays from mandatory balances .....	.....	1	1
4180	Budget authority, net (total)	2	7	.....
4190	Outlays, net (total) .....	.....	1	1

Trust Funds

DENALI COMMISSION TRUST FUND

Program and Financing (in millions of dollars)

Identification code 513-8056-0-7-452

2024 actual 2025 est. 2026 est.

Obligations by program activity:

0101	Denali Commission Trust Fund (Direct)	5	5	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	5	5	.....

Budgetary resources:

	Unobligated balance:			
1021	Recoveries of prior year unpaid obligations .....	.....	1	1
Budget authority:				
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	5	4	.....
1131	Unobligated balance of appropriations permanently reduced .....	.....	.....	-1
1160	Appropriation, discretionary (total)	5	4	-1
1930	Total budgetary resources available	5	5	.....

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	9	8
3010	New obligations, unexpired accounts	5	5	.....
3020	Outlays (gross)	-5	-5	-4
3040	Recoveries of prior year unpaid obligations, unexpired .....	.....	-1	-1
3050	Unpaid obligations, end of year	9	8	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	9	8
3200	Obligated balance, end of year	9	8	3

Budget authority and outlays, net:

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

The Denali Commission receives annual transfers from the Oil Spill Liability Trust Fund on the interest from the investment of the Trans-Alaska Pipeline Liability Fund. The Budget proposes to eliminate funding for several agencies, including the Denali Commission, and proposes to end transfers of interest to the Denali Commission. The Budget also requests

DENALI COMMISSION TRUST FUND—Continued

the permanent cancellation of \$1 million in unobligated discretionary balances.

DISTRICT OF COLUMBIA

DISTRICT OF COLUMBIA COURTS

Federal Funds

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

For salaries and expenses for the District of Columbia Courts, including the transfer and hire of motor vehicles, \$273,977,000 to be allocated as follows: for the District of Columbia Court of Appeals, \$15,371,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the Superior Court of the District of Columbia, \$144,950,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the District of Columbia Court System, \$87,706,000, of which not to exceed \$2,500 is for official reception and representation expenses; and \$25,950,000, to remain available until September 30, 2027, for capital improvements for District of Columbia courthouse facilities: Provided, That funds made available for capital improvements shall be expended consistent with the District of Columbia Courts master plan study and facilities condition assessment: Provided further, That, in addition to the amounts appropriated herein, fees received by the District of Columbia Courts for administering bar examinations and processing District of Columbia bar admissions may be retained and credited to this appropriation, to remain available until expended, for salaries and expenses associated with such activities, notwithstanding section 450 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.50): Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That 30 days after providing written notice to the Committees on Appropriations of the House of Representatives and the Senate, the District of Columbia Courts may reallocate not more than \$9,000,000 of the funds provided under this heading among the items and entities funded under this heading: Provided further, That the Joint Committee on Judicial Administration in the District of Columbia may, by regulation, establish a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, for employees of the District of Columbia Courts.

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

Program and Financing (in millions of dollars)

Identification code 349–1712–0–1–806	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Court of Appeals	17	15	15
0002 Superior Court	155	142	145
0003 Court system	88	88	88
0004 Capital improvements	47	47	26
0900 Total new obligations, unexpired accounts	307	292	274
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	38	27	29
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	292	292	274
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	2	2
1900 Budget authority (total)	296	294	276
1930 Total budgetary resources available	334	321	305
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	27	29	31
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	95	97	135
3010 New obligations, unexpired accounts	307	292	274
3011 Obligations ("upward adjustments"), expired accounts	5	5	.....
3020 Outlays (gross)	-305	-254	-284
3041 Recoveries of prior year unpaid obligations, expired	-5	-5	.....
3050 Unpaid obligations, end of year	97	135	125
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	95	97	135

3200	Obligated balance, end of year	97	135	125
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	296	294	276
Outlays, gross:				
4010	Outlays from new discretionary authority	234	221	208
4011	Outlays from discretionary balances	71	33	76
4020	Outlays, gross (total)	305	254	284
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-1	-1	-1
4033	Non-Federal sources	-5	-1	-1
4040	Offsets against gross budget authority and outlays (total)	-6	-2	-2
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	2	.....	.....
4070	Budget authority, net (discretionary)	292	292	274
4080	Outlays, net (discretionary)	299	252	282
4180	Budget authority, net (total)	292	292	274
4190	Outlays, net (total)	299	252	282

Under the National Capital Revitalization and Self-Government Improvement Act of 1997, the Federal Government is required to finance the District of Columbia Courts. This payment to the District of Columbia Courts funds the operations of the District of Columbia Court of Appeals, Superior Court, and the Court System, as well as capital improvements.

The Budget provides resources to support the D.C. Courts' core functions and to maintain court facilities in Judiciary Square.

By law, the Courts' annual budget includes estimates of the expenditures for the operations of the District of Columbia Courts prepared by the Joint Committee on Judicial Administration in the District of Columbia and the President's recommendation for funding the District of Columbia Courts. The President's recommended level of \$274.0 million includes \$248.0 million for the District of Columbia Court of Appeals, the Superior Court of the District of Columbia, and the District of Columbia Court System operations and \$26.0 million for capital improvements for District courthouse facilities. Under a separate transmittal to the Congress, the District of Columbia Courts are requesting \$431.8 million: \$301.3 million for operations and \$130.5 million for capital improvements.

Object Classification (in millions of dollars)

Identification code 349–1712–0–1–806	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	120	120	120
11.3 Other than full-time permanent	10	10	10
11.9 Total personnel compensation	130	130	130
12.1 Civilian personnel benefits	40	40	40
21.0 Travel and transportation of persons	1	1	1
23.2 Rental payments to others	20	15	10
23.3 Communications, utilities, and miscellaneous charges	20	15	10
24.0 Printing and reproduction	2	2	5
25.1 Advisory and assistance services	32	32	22
25.2 Other services from non-Federal sources	33	28	25
25.3 Other goods and services from Federal sources	7	7	7
25.4 Operation and maintenance of facilities	7	7	8
25.6 Medical care	1	1	1
25.7 Operation and maintenance of equipment	4	4	4
26.0 Supplies and materials	3	3	4
31.0 Equipment	4	4	4
32.0 Land and structures	3	3	3
99.0 Direct obligations	307	292	274
99.9 Total new obligations, unexpired accounts	307	292	274

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS
(INCLUDING CANCELLATION OF FUNDS)

For payments authorized under section 11–2604 and section 11–2605, D.C. Official Code (relating to representation provided under the District of Columbia Criminal Justice Act), payments for counsel appointed in proceedings in the Family Court of

the Superior Court of the District of Columbia under chapter 23 of title 16, D.C. Official Code, or pursuant to contractual agreements to provide guardian ad litem representation, training, technical assistance, and such other services as are necessary to improve the quality of guardian ad litem representation, payments for counsel appointed in adoption proceedings under chapter 3 of title 16, D.C. Official Code, and payments authorized under section 21–2060, D.C. Official Code (relating to services provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), \$46,005,000, to remain available until expended: Provided, That funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia: Provided further, That, notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies: Provided further, That of the unobligated balances from prior year appropriations made available under this heading, \$12,000,000 are hereby cancelled not later than September 30, 2026.

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 349–1736–0–1–806	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Federal Payment for Defender Services in District of Columbia Co (Direct)	40	46	46
0900 Total new obligations, unexpired accounts (object class 25.2)	40	46	46
Budgetary resources:			
1000 Unobligated balance: Unobligated balance brought forward, Oct 1	54	35	23
1100 Budget authority: Appropriations, discretionary: Appropriation	46	46	46
1130 Appropriations permanently reduced	-25	.....	.....
1131 Unobligated balance of appropriations permanently reduced .....	.....	-12	-12
1160 Appropriation, discretionary (total)	21	34	34
1930 Total budgetary resources available	75	69	57
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	35	23	11
Change in obligated balance:			
3000 Unpaid obligations: Unpaid obligations, brought forward, Oct 1	16	14	32
3010 New obligations, unexpired accounts	40	46	46
3020 Outlays (gross)	-42	-28	-38
3050 Unpaid obligations, end of year	14	32	40
3100 Memorandum (non-add) entries: Obligated balance, start of year	16	14	32
3200 Obligated balance, end of year	14	32	40
Budget authority and outlays, net:			
4000 Discretionary: Budget authority, gross	21	34	34
4010 Outlays, gross: Outlays from new discretionary authority	21	18	18
4011 Outlays from discretionary balances	21	10	20
4020 Outlays, gross (total)	42	28	38
4180 Budget authority, net (total)	21	34	34
4190 Outlays, net (total)	42	28	38

Under three Defender Services programs, the District of Columbia Courts appoint and compensate attorneys to represent persons who are financially unable to obtain such representation on their own. The Defender Services programs are the Criminal Justice Act program, which provides court-appointed attorneys to indigent persons who are charged with criminal offenses; the Counsel for Child Abuse and Neglect program, which provides court-appointed attorneys for family proceedings in which child neglect is alleged or where the termination of the parent-child relationship is under consideration and the parent, guardian, or custodian of the child is indigent; and the Guardianship program, which provides for the representation and protection of mentally incapacitated individuals and minors whose parents are deceased. In addition to legal representation, these programs provide indigent persons with services such as transcripts of court proceedings,

expert witness testimony, foreign and sign language interpretation, investigations, and genetic testing. The President's recommended funding level for Defender Services is \$46.0 million, the same as the Courts' request, and includes a one-time cancellation of \$12.0 million in unobligated balances in the account.

DISTRICT OF COLUMBIA CRIME VICTIMS COMPENSATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 349–5676–0–2–806	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	1	1	1
Receipts:			
Current law:			
1110 Fines and Fees, District of Columbia Crime Victims Compensation Fund	4	6	6
2000 Total: Balances and receipts	5	7	7
Appropriations:			
Current law:			
2101 District of Columbia Crime Victims Compensation Fund	-4	-6	-6
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 349–5676–0–2–806	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Crime Victims Compensation	6	9	9
0900 Total new obligations, unexpired accounts (object class 25.1)	6	9	9
Budgetary resources:			
1000 Unobligated balance: Unobligated balance brought forward, Oct 1	1	2	2
1201 Budget authority: Appropriations, mandatory: Appropriation (special or trust fund)	4	6	6
1800 Spending authority from offsetting collections, mandatory: Collected .....	.....	3	3
1801 Change in uncollected payments, Federal sources	3	.....	.....
1850 Spending auth from offsetting collections, mand (total)	3	3	3
1900 Budget authority (total)	7	9	9
1930 Total budgetary resources available	8	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
3000 Unpaid obligations: Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	6	9	9
3020 Outlays (gross)	-6	-9	-9
3050 Unpaid obligations, end of year	1	1	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	.....	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	-2	-2
3200 Obligated balance, end of year	-2	-2	-2
Budget authority and outlays, net:			
4090 Discretionary: Budget authority, gross	7	9	9
4100 Outlays, gross: Outlays from new mandatory authority	4	8	8
4101 Outlays from mandatory balances	2	1	1
4110 Outlays, gross (total)	6	9	9
Offsets against gross budget authority and outlays:			
4120 Offsetting collections (collected) from: Federal sources .....	.....	-3	-3
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4160 Budget authority, net (mandatory)	4	6	6
4170 Outlays, net (mandatory)	6	6	6
4180 Budget authority, net (total)	4	6	6
4190 Outlays, net (total)	6	6	6

DISTRICT OF COLUMBIA CRIME VICTIMS COMPENSATION FUND—Continued

The Superior Court of the District of Columbia administers the Crime Victims Compensation Fund, which finances assistance for innocent victims of violent crime, survivors of homicide victims, and dependent family members of homicide victims. The program provides compensation for certain costs related to the crime, such as medical expenses, temporary emergency housing, and funeral expenses. The Fund is financed through assessments imposed in criminal cases, court fines and fees, and a grant from the U.S. Department of Justice. Under the 2002 Supplemental Appropriations Act for Further Recovery From and Response to Terrorist Attacks on the United States (P.L. 107-206), one half of the Fund's unobligated balances at the end of each year are transferred to the District of Columbia Government for outreach activities designed to increase the number of crime victims who apply for compensation.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA JUDICIAL RETIREMENT AND SURVIVORS ANNUITY FUND

Program and Financing (in millions of dollars)

Identification code 020-1713-0-1-752	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0001 Payment to Judicial Retirement Fund	27	25	25
0900 Total new obligations, unexpired accounts (object class 13.0)	27	25	25

Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	27	25	25
1930 Total budgetary resources available	27	25	25

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	27	25	25
3020 Outlays (gross)	-27	-25	-25

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	27	25	25
Outlays, gross:			
4100 Outlays from new mandatory authority	27	25	25
4180 Budget authority, net (total)	27	25	25
4190 Outlays, net (total)	27	25	25

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, requires the Secretary of the Treasury to make payments at the end of each fiscal year, beginning in 1998, from the General Fund of the Treasury into the District of Columbia Judicial Retirement and Survivors Annuity Fund (Judicial Fund). Annual payments consist of (1) amounts necessary to amortize: the original unfunded liability over 30 years, the net gain or loss (based on experience) over 10 years, and any other changes in actuarial liability over 20 years and (2) amounts necessary to fund the normal cost and administrative expenses for the year. This account receives the annual payments from the General Fund and immediately transfers these amounts into the Judicial Fund.

Trust Funds

DISTRICT OF COLUMBIA JUDICIAL RETIREMENT AND SURVIVORS ANNUITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020-8212-0-7-602	2024 actual	2025 est.	2026 est.
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0100 Balance, start of year	201	215	226
Receipts:			
Current law:			
1110 Deductions from Employees Salaries, District of Columbia Judicial Retirement and Survivors Annuity Fund	1	1	1
1140 Earnings on Investments, District of Columbia Judicial Retirement and Survivors Annuity Fund	4	4	5

1140	Federal Payments, D.C. Judicial Retirement and Survivors Annuity	27	25	25
1199	Total current law receipts	32	30	31
1999	Total receipts	32	30	31
2000	Total: Balances and receipts	233	245	257
	Appropriations:			
2101	District of Columbia Judicial Retirement and Survivors Annuity Fund	-32	-30	-31
2135	District of Columbia Judicial Retirement and Survivors Annuity Fund	14	11	11
2199	Total current law appropriations	-18	-19	-20
2999	Total appropriations	-18	-19	-20
5099	Balance, end of year	215	226	237

Program and Financing (in millions of dollars)

Identification code 020-8212-0-7-602	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Retirement payments	17	18	19
0002 Administrative Costs	1	1	1
0900 Total new obligations, unexpired accounts	18	19	20

Budgetary resources:	Budget authority:	Appropriations, mandatory:	32	30	31
1201 Appropriation (special or trust fund)					
1235 Appropriations precluded from obligation (special or trust)		-14	-11	-11	
1260 Appropriations, mandatory (total)		18	19	20	
1930 Total budgetary resources available		18	19	20	

Change in obligated balance:	Unpaid obligations:	3	3	3
3000 Unpaid obligations, brought forward, Oct 1	2	3	3	
3010 New obligations, unexpired accounts	18	19	20	
3020 Outlays (gross)				
3050 Unpaid obligations, end of year	3	3	5	
Memorandum (non-add) entries:				
3100 Obligated balance, start of year	2	3	3	
3200 Obligated balance, end of year	3	3	5	

Budget authority and outlays, net:	Mandatory:	18	19	20
4090 Budget authority, gross				
Outlays, gross:				
4100 Outlays from new mandatory authority	16	16	17	
4101 Outlays from mandatory balances	1	3	1	
4110 Outlays, gross (total)	17	19	18	
4180 Budget authority, net (total)	18	19	20	
4190 Outlays, net (total)	17	19	18	

Memorandum (non-add) entries:	5000 Total investments, SOY: Federal securities: Par value	206	220	230
5001 Total investments, EOY: Federal securities: Par value	220	230	242	

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended (the Act), established the District of Columbia Judicial Retirement and Survivors Annuity Fund to pay retirement and survivor benefits for District of Columbia judges and expenses necessary to administer the Fund or incurred by the Secretary of the Treasury in carrying out responsibilities regarding such benefits. The Judicial Fund consists of amounts contributed by the judges, proceeds of accumulated pension assets transferred from the District of Columbia and liquidated pursuant to the Act, income earned from the investment of the assets in public debt securities, and amounts appropriated to the Fund.

Object Classification (in millions of dollars)

Identification code 020-8212-0-7-602	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	1	1	1

42.0	Payments to annuitants	17	18	19
99.9	Total new obligations, unexpired accounts	18	19	20

DISTRICT OF COLUMBIA GENERAL AND SPECIAL PAYMENTS

The District of Columbia receives direct Federal payments for a number of local programs in recognition of the District's unique status as the seat of the Federal Government. These General and Special Payments are separate from and in addition to the District's local budget, which is funded through local revenues.

Federal Funds

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

Program and Financing (in millions of dollars)

Identification code 020-1736-0-1-502		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Federal Payment for Resident Tuition Support (Direct)	40	40	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	40	40	.....
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	40	40	.....
1930	Total budgetary resources available	40	40	.....
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	21	.....	.....
3010	New obligations, unexpired accounts	40	40	.....
3020	Outlays (gross)	-19	-61	.....
3050	Unpaid obligations, end of year	21	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	.....	21	.....
3200	Obligated balance, end of year	21	.....	.....
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	40	40	.....
Outlays, gross:				
4010	Outlays from new discretionary authority	19	40	.....
4011	Outlays from discretionary balances .....	.....	21	.....
4020	Outlays, gross (total)	19	61	.....
4180	Budget authority, net (total)	40	40	.....
4190	Outlays, net (total)	19	61	.....

The D.C. Tuition Assistance Grant program enables students from the District of Columbia to attend eligible public universities and colleges nationwide at in-state tuition rates. The program also provides grants for students to attend private institutions in the D.C. metropolitan area or private Historically Black Colleges and Universities nationwide, as well as public 2-year community colleges. The program's authorization ended in 2012. The Budget proposes to eliminate the unauthorized program because of a lack of a clear Federal role for supporting the cost of higher education specifically for District residents.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

For a Federal payment for a school improvement program in the District of Columbia, \$52,500,000, to remain available until expended, for payments authorized under the Scholarships for Opportunity and Results Act (division C of Public Law 112-10): Provided, That, to the extent that funds are available for opportunity scholarships and following the priorities included in section 3006 of such Act, the Secretary of Education shall make scholarships available to students eligible under section 3013(3) of such Act (Public Law 112-10; 125 Stat. 211) including students who were not offered a scholarship during any previous school year: Provided further, That within funds provided for opportunity scholarships, up to \$1,750,000

shall be for the activities specified in sections 3007(b) through 3007(d) of the Act and up to \$500,000 shall be for the activities specified in section 3009 of the 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 020-1817-0-1-501	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Opportunity Scholarship Program	53	18	18
0002 D.C. public schools .....	.....	18	18
0003 D.C. public charter schools .....	.....	17	17
0900 Total new obligations, unexpired accounts (object class 41.0)	53	53	53
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	53	53	53
1930 Total budgetary resources available	53	53	53
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	53	53	53
3020 Outlays (gross)	-53	-53	-53
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	53	53	53
Outlays, gross:			
4010 Outlays from new discretionary authority	53	53	53
4180 Budget authority, net (total)	53	53	53
4190 Outlays, net (total)	53	53	53

The Budget provides \$52.5 million to support kindergarten through high school education in the District of Columbia, including \$17.5 million for D.C. public schools for continued support of the District's efforts to transform its public education system into an innovative and high-achieving system that could be used as a model for urban school district reform across the Nation, \$17.5 million for D.C. charter schools to support facilities and other unmet needs, and \$17.5 million to support scholarships for low-income students to attend private schools of their choice and program evaluation for the D.C. Opportunity Scholarship program.

FEDERAL SUPPORT FOR ECONOMIC DEVELOPMENT AND MANAGEMENT REFORMS IN THE DISTRICT

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, \$2,450,000, to remain available until expended, to support initiatives related to the coordination of Federal and local criminal justice resources in the District of Columbia.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

For a Federal payment, to remain available until September 30, 2027, to the Commission on Judicial Disabilities and Tenure, \$330,000, and for the Judicial Nomination Commission, \$300,000.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

For a Federal payment to the District of Columbia National Guard, \$600,000, to remain available until expended for the Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program.

FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

For a Federal payment to the District of Columbia for the testing of individuals for, and the treatment of individuals with, human immunodeficiency virus and acquired immunodeficiency syndrome in the District of Columbia, \$4,000,000.

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

FEDERAL SUPPORT FOR ECONOMIC DEVELOPMENT AND MANAGEMENT REFORMS IN THE DISTRICT—Continued

Program and Financing (in millions of dollars)

Identification code 020-1707-0-1-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Water and Sewer Authority	8	8	.....
0002 Criminal Justice Coordinating Council	3	3	3
0019 Judicial Commissions and DC National Guard	1	1	1
0025 HIV/AIDS Prevention	4	4	4
0900 Total new obligations, unexpired accounts (object class 41.0)	16	16	8
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
Appropriation	16	16	8
1100 Total budgetary resources available	16	16	8
Change in obligated balance:			
Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	4	.....	.....
3000 New obligations, unexpired accounts	16	16	8
3020 Outlays (gross)	-12	-20	-8
3050 Unpaid obligations, end of year	4	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	.....	.....
3200 Obligated balance, end of year	4	.....	.....
Budget authority and outlays, net:			
Discretionary:			
Budget authority, gross	16	16	8
Outlays, gross:			
Outlays from new discretionary authority	12	16	8
4010 Outlays from discretionary balances .....	.....	4	.....
4020 Outlays, gross (total)	12	20	8
4180 Budget authority, net (total)	16	16	8
4190 Outlays, net (total)	12	20	8

The Budget includes \$4 million to fund the D.C. Department of Health's continued efforts to prevent the spread of HIV/AIDS in the District. This funding will allow the District to focus on service saturation in areas of combined high risk and high poverty in order to ensure that ward-level counseling and testing, prevention, and treatment services are readily available and fully utilized. Funding will also be used to bolster social marketing and outreach campaigns for these important public health programs. The Budget also includes \$2.45 million for the Criminal Justice Coordinating Council, \$0.63 million for judicial commissions, and \$0.60 million for the D.C. National Guard. The Budget does not provide resources for the D.C. Water and Sewer Authority to continue implementation of the Combined Sewer Overflow Long-Term Plan.

FEDERAL PAYMENT FOR EMERGENCY PLANNING AND SECURITY COSTS IN THE DISTRICT OF COLUMBIA

For a Federal payment of necessary expenses, as determined by the Mayor of the District of Columbia in written consultation with the elected county or city officials of surrounding jurisdictions, \$30,000,000, to remain available until expended, for the costs of providing public safety at events related to the presence of the National Capital in the District of Columbia, including support requested by the Director of the United States Secret Service in carrying out protective duties under the direction of the Secretary of Homeland Security, and for the costs of providing support to respond to immediate and specific terrorist threats or attacks in the District of Columbia or surrounding jurisdictions.

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 020-1771-0-1-806	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Emergency Planning Fund	30	90	30

0900 Total new obligations, unexpired accounts (object class 41.0)	30	90	30
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
Appropriation	30	90	30
1930 Total budgetary resources available	30	90	30
Change in obligated balance:			
Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1 .....	..	16	1
3000 New obligations, unexpired accounts	30	90	30
3020 Outlays (gross)	-14	-105	-30
3050 Unpaid obligations, end of year	16	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	16	1
3200 Obligated balance, end of year	16	1	1
Budget authority and outlays, net:			
Discretionary:			
Budget authority, gross	30	90	30
Outlays, gross:			
Outlays from new discretionary authority	14	90	30
4010 Outlays from discretionary balances .....	.....	15	.....
4020 Outlays, gross (total)	14	105	30
4180 Budget authority, net (total)	30	90	30
4190 Outlays, net (total)	14	105	30

The Budget provides \$30 million for emergency planning and security costs related to the presence of the Federal Government in the District of Columbia.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PENSION FUND

Program and Financing (in millions of dollars)

Identification code 020-1714-0-1-601	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payment to Federal Pension Fund	681	688	702
0900 Total new obligations, unexpired accounts (object class 13.0)	681	688	702
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
Appropriation	681	688	702
1930 Total budgetary resources available	681	688	702
Change in obligated balance:			
Unpaid obligations:			
New obligations, unexpired accounts	681	688	702
3020 Outlays (gross)	-681	-688	-702
Budget authority and outlays, net:			
Mandatory:			
Budget authority, gross	681	688	702
Outlays, gross:			
Outlays from new mandatory authority	681	688	702
4100 Outlays from new mandatory authority	681	688	702
4180 Budget authority, net (total)	681	688	702
4190 Outlays, net (total)	681	688	702

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, requires the Secretary of the Treasury to make payments at the end of each fiscal year from the General Fund of the Treasury into the District of Columbia Federal Pension Fund. This account receives the annual payments from the General Fund and immediately transfers these amounts into the District of Columbia Federal Pension Fund. Annual payments consist of (1) amounts necessary to amortize: the original unfunded liability over 30 years, the net gain or loss (based on experience) over 10 years, and any other changes in actuarial liability over 20 years and (2) amounts necessary to fund administrative expenses for the year.

DISTRICT OF COLUMBIA FEDERAL PENSION FUND			
Special and Trust Fund Receipts (in millions of dollars)			
Identification code 020-5511-0-2-601	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	3,943	4,129	4,305
Receipts:			
Current law:			
1140 Federal Contribution, DC Federal Pension Fund	681	688	702
1140 Earnings on Investments, DC Federal Pension Fund	93	95	97
1199 Total current law receipts	774	783	799
1999 Total receipts	774	783	799
2000 Total: Balances and receipts	4,717	4,912	5,104
Appropriations:			
Current law:			
2101 District of Columbia Federal Pension Fund	-774	-783	-799
2103 District of Columbia Federal Pension Fund	-1	-2	-2
2132 District of Columbia Federal Pension Fund	2	2	2
2135 District of Columbia Federal Pension Fund	185	176	177
2199 Total current law appropriations	-588	-607	-622
2999 Total appropriations	-588	-607	-622
5099 Balance, end of year	4,129	4,305	4,482

Program and Financing (in millions of dollars)

Identification code 020-5511-0-2-601	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0001 Retirement payments	566	577	593
0002 Administrative costs	26	30	29
0799 Total direct obligations	592	607	622
0801 Reimbursable Program - Retirement Payments	370	405	447
0802 Reimbursable Program - Administrative Expenses	3	4	4
0899 Total reimbursable obligations	373	409	451
0900 Total new obligations, unexpired accounts	965	1,016	1,073

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	30	31	34
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1033 Recoveries of prior year paid obligations	3	1	.....
1070 Unobligated balance (total)	34	32	34
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	774	783	799
1203 Appropriation (previously unavailable)(special or trust)	1	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1235 Appropriations precluded from obligation (special or trust)	-185	-176	-177
1260 Appropriations, mandatory (total)	588	607	622
Spending authority from offsetting collections, mandatory:			
1800 Collected	374	411	453
1900 Budget authority (total)	962	1,018	1,075
1930 Total budgetary resources available	996	1,050	1,109
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	31	34	36

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	53	54	59
3010 New obligations, unexpired accounts	965	1,016	1,073
3020 Outlays (gross)	-963	-1,011	-1,071
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	54	59	61
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	53	54	59
3200 Obligated balance, end of year	54	59	61

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	962	1,018	1,075
4100 Outlays, gross:			
4100 Outlays from new mandatory authority	891	957	1,040
4101 Outlays from mandatory balances	72	54	31

4110 Outlays, gross (total)	963	1,011	1,071
Offsets against gross budget authority and outlays:			
4123 Offsetting collections (collected) from:			
Non-Federal sources	-377	-412	-453
4143 Additional offsets against gross budget authority only:			
Recoveries of prior year paid obligations, unexpired accounts	3	1	.....
4160 Budget authority, net (mandatory)	588	607	622
4170 Outlays, net (mandatory)	586	599	618
4180 Budget authority, net (total)	588	607	622
4190 Outlays, net (total)	586	599	618

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	4,254	4,524	4,705
5001 Total investments, EOY: Federal securities: Par value	4,524	4,705	5,076

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, established the District of Columbia Federal Pension Fund to pay retirement benefits for District of Columbia firefighters, police officers, and teachers, and to pay any necessary expenses to administer the Fund or expenses incurred by the Secretary of the Treasury in carrying out responsibilities regarding such benefits. The District of Columbia Federal Pension Fund consists of accumulated pension assets transferred from the District of Columbia, income earned from the investment of the assets in public debt securities, and amounts appropriated to the Fund.

Object Classification (in millions of dollars)

Identification code 020-5511-0-2-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	4	4
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	8	11	11
25.2 Other services from non-Federal sources	5	6	6
25.3 Other goods and services from Federal sources	9	8	7
42.0 Payments to annuitants	566	577	593
99.0 Direct obligations	592	607	622
99.0 Reimbursable obligations	373	409	451
99.9 Total new obligations, unexpired accounts	965	1,016	1,073

Employment Summary

Identification code 020-5511-0-2-601	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	21	24	26

FEDERAL PAYMENT FOR WATER AND SEWER SERVICES

Program and Financing (in millions of dollars)			
Identification code 020-4446-0-3-806			
2024 actual	2025 est.	2026 est.	
Obligations by program activity:			
0801 Federal Payment for Water and Sewer Services (Reimbursable)	97	97	97
0900 Total new obligations, unexpired accounts (object class 23.3)	97	97	97
Budgetary resources:			
Budget authority:			
1800 Collected	97	97	97
1930 Total budgetary resources available	97	97	97
Spending authority from offsetting collections, mandatory:			
3010 New obligations, unexpired accounts	97	97	97
3020 Outlays (gross)	-97	-97	-97
Change in obligated balance:			
Unpaid obligations:			
3010 Unpaid obligations, brought forward, Oct 1	53	54	59
3020 New obligations, unexpired accounts	965	1,016	1,073
3020 Outlays (gross)	-963	-1,011	-1,071
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	54	59	61
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	53	54	59
3200 Obligated balance, end of year	54	59	61
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	962	1,018	1,075
4100 Outlays, gross:			
4100 Outlays from new mandatory authority	891	957	1,040
4101 Outlays from mandatory balances	72	54	31
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	97	97	97
4100 Outlays, gross:			
4100 Outlays from new mandatory authority	97	97	97

FEDERAL PAYMENT FOR WATER AND SEWER SERVICES—Continued
Program and Financing—Continued

Identification code 020-4446-0-3-806	2024 actual	2025 est.	2026 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-97	-97	-97
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The 1990 District of Columbia Appropriations Act established a system "to improve the means by which the District of Columbia (now the District of Columbia Water and Sewer Authority) is paid for water and sanitary sewer services furnished to the Government of the United States or any department, agency, or independent establishment thereof." Each agency is required to pay on a quarterly basis 25 percent of its estimated yearly bill into this account. If an agency fails to pay its obligation on time, the Treasury Department is authorized to pay the full government-wide bill by making up the missed agency payment(s) with a permanent, indefinite appropriation, which must then be reimbursed by the appropriate agency or agencies.

TITLE VIII—GENERAL PROVISIONS—DISTRICT OF COLUMBIA
(INCLUDING TRANSFERS OF FUNDS)

SEC. 801. *There are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government.*

SEC. 802. *None of the Federal funds provided in this Act shall be used for publicity or propaganda purposes or implementation of any policy including boycott designed to support or defeat legislation pending before Congress or any State legislature.*

SEC. 803. (a) *None of the Federal funds provided under this Act to the agencies funded by this Act, both Federal and District government agencies, that remain available for obligation or expenditure in fiscal year 2026, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditures for an agency through a reprogramming of funds which—*

(1) *creates new programs;*

(2) *eliminates a program, project, or responsibility center;*

(3) *establishes or changes allocations specifically denied, limited or increased under this Act;*

(4) *increases funds or personnel by any means for any program, project, or responsibility center for which funds have been denied or restricted;*

(5) *re-establishes any program or project previously deferred through reprogramming;*

(6) *augments any existing program, project, or responsibility center through a reprogramming of funds in excess of \$3,000,000 or 10 percent, whichever is less; or*

(7) *increases by 20 percent or more personnel assigned to a specific program, project or responsibility center, unless prior notification is provided to the Committees on Appropriations of the House of Representatives and the Senate.*

(b) *The District of Columbia government is authorized to approve and execute reprogramming and transfer requests of local funds under this title through November 7, 2026.*

SEC. 804. *None of the Federal funds provided in this Act may be used by the District of Columbia to provide for salaries, expenses, or other costs associated with the offices of United States Senator or United States Representative under section 4(d) of the District of Columbia Statehood Constitutional Convention Initiatives of 1979 (D.C. Law 3-171; D.C. Official Code, sec. 1-123).*

SEC. 805. *Except as otherwise provided in this section, none of the funds made available by this Act or by any other Act may be used to provide any officer or employee of the District of Columbia with an official vehicle unless the officer or employee uses the vehicle only in the performance of the officer's or employee's official duties. For purposes of this section, the term "official duties" does not include travel between the officer's or employee's residence and workplace, except in the case of—*

(1) *an officer or employee of the Metropolitan Police Department who resides in the District of Columbia or is otherwise designated by the Chief of the Department;*

(2) *at the discretion of the Fire Chief, an officer or employee of the District of Columbia Fire and Emergency Medical Services Department who resides in the District of Columbia and is on call 24 hours a day;*

(3) *at the discretion of the Director of the Department of Corrections, an officer or employee of the District of Columbia Department of Corrections who resides in the District of Columbia and is on call 24 hours a day;*

(4) *at the discretion of the Chief Medical Examiner, an officer or employee of the Office of the Chief Medical Examiner who resides in the District of Columbia and is on call 24 hours a day;*

(5) *at the discretion of the Director of the Homeland Security and Emergency Management Agency, an officer or employee of the Homeland Security and Emergency Management Agency who resides in the District of Columbia and is on call 24 hours a day;*

(6) *the Mayor of the District of Columbia; and*

(7) *the Chairman of the Council of the District of Columbia.*

SEC. 806. (a) *None of the Federal funds contained in this Act may be used by the District of Columbia Attorney General or any other officer or entity of the District government to provide assistance for any petition drive or civil action which seeks to require Congress to provide for voting representation in Congress for the District of Columbia.*

(b) *Nothing in this section bars the District of Columbia Attorney General from reviewing or commenting on briefs in private lawsuits, or from consulting with officials of the District government regarding such lawsuits.*

SEC. 807. *None of the Federal funds contained in this Act may be used to distribute any needle or syringe for the purpose of preventing the spread of blood borne pathogens in any location that has been determined by the local public health or local law enforcement authorities to be inappropriate for such distribution.*

SEC. 808. *Nothing in this Act may be construed to prevent the Council or Mayor of the District of Columbia from addressing the issue of the provision of contraceptive coverage by health insurance plans, but it is the intent of Congress that any legislation enacted on such issue should include a "conscience clause" which provides exceptions for religious beliefs and moral convictions.*

SEC. 809. (a) *None of the Federal funds contained in this Act may be used to enact or carry out any law, rule, or regulation to legalize or otherwise reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substances Act (21 U.S.C. 801 et seq.) or any tetrahydrocannabinols derivative.*

(b) *No funds available for obligation or expenditure by the District of Columbia government under any authority may be used to enact any law, rule, or regulation to legalize or otherwise reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substances Act (21 U.S.C. 801 et seq.) or any tetrahydrocannabinols derivative for recreational purposes.*

SEC. 810. *No funds available for obligation or expenditure by the District of Columbia government under any authority shall be expended for any abortion except where the life of the mother would be endangered if the fetus were carried to term or where the pregnancy is the result of an act of rape or incest.*

SEC. 811. (a) *No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council of the District of Columbia, a revised appropriated funds operating budget in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1-204.42), for all agencies of the District of Columbia government for fiscal year 2026 that is in the total amount of the approved appropriation and that realigns all budgeted data for personal services and other-than-personal services, respectively, with anticipated actual expenditures.*

(b) *This section shall apply only to an agency for which the Chief Financial Officer for the District of Columbia certifies that a reallocation is required to address unanticipated changes in program requirements.*

SEC. 812. *No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council for the District of Columbia, a revised appropriated funds operating budget for the District of Columbia Public Schools that aligns schools budgets to actual enrollment. The revised appropriated funds budget shall be in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1-204.42).*

SEC. 813. (a) *Amounts appropriated in this Act as operating funds may be transferred to the District of Columbia's enterprise and capital funds and such amounts, once transferred, shall retain appropriation authority consistent with the provisions of this Act.*

(b) The District of Columbia government is authorized to reprogram or transfer for operating expenses any local funds transferred or reprogrammed in this or the four prior fiscal years from operating funds to capital funds, and such amounts, once transferred or reprogrammed, shall retain appropriation authority consistent with the provisions of this Act.

(c) The District of Columbia government may not transfer or reprogram for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects.

SEC. 814. None of the Federal funds appropriated in this Act shall remain available for obligation beyond the current fiscal year, nor may any be transferred to other appropriations, unless expressly so provided herein.

SEC. 815. Except as otherwise specifically provided by law or under this Act, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2026 from appropriations of Federal funds made available for salaries and expenses for fiscal year 2026 in this Act, shall remain available through September 30, 2027, for each such account for the purposes authorized: Provided, That a notification shall be submitted to the Committees on Appropriations of the House of Representatives and the Senate prior to the expenditure of such funds: Provided further, That these notifications shall be made in compliance with reprogramming guidelines outlined in section 803 of this Act.

SEC. 816. (a)(1) During fiscal year 2027, during a period in which neither a District of Columbia continuing resolution or a regular District of Columbia appropriation bill is in effect, local funds are appropriated in the amount provided for any project or activity for which local funds are provided in the Act referred to in paragraph (2) (subject to any modifications enacted by the District of Columbia as of the beginning of the period during which this subsection is in effect) at the rate set forth by such Act.

(2) The Act referred to in this paragraph is the Act of the Council of the District of Columbia pursuant to which a proposed budget is approved for fiscal year 2027 which (subject to the requirements of the District of Columbia Home Rule Act) will constitute the local portion of the annual budget for the District of Columbia government for fiscal year 2027 for purposes of section 446 of the District of Columbia Home Rule Act (sec. 1–204.46, D.C. Official Code).

(b) Appropriations made by subsection (a) shall cease to be available—

(1) during any period in which a District of Columbia continuing resolution for fiscal year 2027 is in effect; or

(2) upon the enactment into law of the regular District of Columbia appropriation bill for fiscal year 2027.

(c) An appropriation made by subsection (a) is provided under the authority and conditions as provided under this Act and shall be available to the extent and in the manner that would be provided by this Act.

(d) An appropriation made by subsection (a) shall cover all obligations or expenditures incurred for such project or activity during the portion of fiscal year 2027 for which this section applies to such project or activity.

(e) This section shall not apply to a project or activity during any period of fiscal year 2027 if any other provision of law (other than an authorization of appropriations)—

(1) makes an appropriation, makes funds available, or grants authority for such project or activity to continue for such period; or

(2) specifically provides that no appropriation shall be made, no funds shall be made available, or no authority shall be granted for such project or activity to continue for such period.

(f) Nothing in this section shall be construed to affect obligations of the government of the District of Columbia mandated by other law.

SEC. 817. (a) Section 244 of the Revised Statutes of the United States relating to the District of Columbia (sec. 9–1201.03, D.C. Official Code) does not apply with respect to any railroads installed pursuant to the Long Bridge Project.

(b) In this section, the term "Long Bridge Project" means the project carried out by the District of Columbia and the Commonwealth of Virginia to construct a new Long Bridge adjacent to the existing Long Bridge over the Potomac River, including related infrastructure and other related projects, to expand commuter and regional passenger rail service and to provide bike and pedestrian access crossings over the Potomac River.

SEC. 818. Not later than 45 days after the last day of each quarter, each Federal and District government agency appropriated Federal funds in this Act shall submit to the Committees on Appropriations of the House of Representatives and the Senate a quarterly budget report that includes total obligations of the Agency for that quarter for each Federal funds appropriation provided in this Act, by the source year of the appropriation.

SEC. 819. Except as expressly provided otherwise, any reference to "this Act" contained in this title or in title IV shall be treated as referring only to the provisions of this title or of title IV.

ELECTION ASSISTANCE COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out the Help America Vote Act of 2002 (Public Law 107–252), \$17,000,000; of which \$1,250,000 shall be made available to the National Institute of Standards and Technology for election reform activities authorized under the Help America Vote Act of 2002; of which not less than \$1,351,169 shall be for necessary expenses of the Office of Inspector General; and of which \$2,500,000 shall remain available until September 30, 2028.

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

Program and Financing (in millions of dollars)

Identification code 525–1650–0–1–808	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Election Assistance Commission	28	28	17
0002 Help America Vote College Program	1	.....	.....
0900 Total new obligations, unexpired accounts	29	28	17
Budgetary resources:			
1000 Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	28	28	17
1930 Total budgetary resources available	29	28	17
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14	14	6
3010 New obligations, unexpired accounts	29	28	17
3020 Outlays (gross)	-29	-36	-19
3050 Unpaid obligations, end of year	14	6	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14	14	6
3200 Obligated balance, end of year	14	6	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	28	28	17
4010 Outlays, gross:			
4010 Outlays from new discretionary authority	19	22	14
4011 Outlays from discretionary balances	10	14	5
4020 Outlays, gross (total)	29	36	19
4180 Budget authority, net (total)	28	28	17
4190 Outlays, net (total)	29	36	19

The Election Assistance Commission assists State and local election officials by testing and certifying election equipment, sharing best practices to improve the administration of Federal elections, and providing them with information about the voting system standards established by the Help America Vote Act of 2002 (P.L. 107–252). Of the amounts proposed for 2026, \$1.25 million shall be made available to the National Institute of Standards and Technology to support the Technical Guidelines Development Committee in developing a comprehensive set of testing guidelines for voting system hardware and software.

Object Classification (in millions of dollars)

Identification code 525–1650–0–1–808	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	10	10	7
12.1 Civilian personnel benefits	4	4	3
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	1	1	1
25.2 Other services from non-Federal sources	7	9	2
25.3 Other goods and services from Federal sources	4	2	3

SALARIES AND EXPENSES—Continued
Object Classification—Continued

Identification code 525-1650-0-1-808		2024 actual	2025 est.	2026 est.
31.0	Equipment	1	1	.....
41.0	Grants, subsidies, and contributions	1	.....	.....
99.9	Total new obligations, unexpired accounts	29	28	17

Employment Summary

Identification code 525-1650-0-1-808		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	83	86	66

ELECTION SECURITY GRANTS

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 525-1651-0-1-808		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Election Security Grants	55	15	.....
0100	Direct program activities, subtotal	55	15	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	55	15	.....
Budgetary resources:				
1000	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
1700	Budget authority:			
1700	Spending authority from offsetting collections, discretionary:			
1700	Collected	55	15	.....
1900	Budget authority (total)	55	15	.....
1930	Total budgetary resources available	57	17	2
1941	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:				
3000	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14	11	.....
3010	New obligations, unexpired accounts	55	15	.....
3020	Outlays (gross)	-58	-26	.....
3050	Unpaid obligations, end of year	11	.....	.....
3100	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14	11	.....
3200	Obligated balance, end of year	11	.....	.....
Budget authority and outlays, net:				
4000	Discretionary:			
4000	Budget authority, gross	55	15	.....
4010	Outlays, gross:			
4010	Outlays from new discretionary authority	53	15	.....
4011	Outlays from discretionary balances	5	11	.....
4020	Outlays, gross (total)	58	26	.....
4030	Offsets against gross budget authority and outlays:			
4030	Offsetting collections (collected) from:			
4040	Federal sources	-55	-15	.....
4040	Offsets against gross budget authority and outlays (total)	-55	-15	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	3	11	.....

The Election Assistance Commission is responsible for distributing and auditing the use of election reform grant funding, in accordance with the requirements of the Help America Vote Act of 2002 (P.L. 107-252). Total Federal Government funding to States for election administration modernization and improvement exceeds \$4 billion. The Budget does not provide resources for additional grant funding.

ELECTION DATA COLLECTION GRANTS

Program and Financing (in millions of dollars)

Identification code 525-1652-0-1-808		2024 actual	2025 est.	2026 est.
Budgetary resources:				
1000	Unobligated balance brought forward, Oct 1	2	2	2
1930	Total budgetary resources available	2	2	2
1941	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Equal Employment Opportunity Commission as authorized by title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act of 1967, the Equal Pay Act of 1963, the Americans with Disabilities Act of 1990, section 501 of the Rehabilitation Act of 1973, the Civil Rights Act of 1991, the Genetic Information Nondiscrimination Act (GINA) of 2008 (Public Law 110-233), the ADA Amendments Act of 2008 (Public Law 110-325), and the Lilly Ledbetter Fair Pay Act of 2009 (Public Law 111-2), including services as authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles as authorized by section 1343(b) of title 31, United States Code; nonmonetary awards to private citizens; and up to \$30,500,000 for payments to State and local enforcement agencies for authorized services to the Commission, \$435,382,000, of which \$3,294,073 shall be for the Office of the Inspector General: Provided, That the Commission is authorized to make available for official reception and representation expenses not to exceed \$2,250 from available funds: Provided further, That the Commission may take no action to implement any workforce repositioning, restructuring, or reorganization until such time as the Committees on Appropriations of the House of Representatives and the Senate have been notified of such proposals, in accordance with the reprogramming requirements of section 504 of this Act: Provided further, That the Chair may accept and use any gift or donation to carry out the work of the Commission.

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 045-0100-0-1-751		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Private sector	359	356	340
0002	Federal sector	69	69	64
0003	State and local	27	30	31
0900	Total new obligations, unexpired accounts	455	455	435
Budgetary resources:				
1100	Budget authority:			
1100	Appropriations, discretionary:			
1100	Appropriation	455	455	435
1900	Budget authority (total)	455	455	435
1930	Total budgetary resources available	455	455	435
Change in obligated balance:				
3000	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	88	70	59
3010	New obligations, unexpired accounts	455	455	435
3011	Offsets ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-465	-466	-437
3041	Recoveries of prior year unpaid obligations, expired	-9	.....	.....
3050	Unpaid obligations, end of year	70	59	57
3100	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	88	70	59
3200	Obligated balance, end of year	70	59	57
Budget authority and outlays, net:				
4000	Discretionary:			
4000	Budget authority, gross	455	455	435
4010	Outlays, gross:			
4010	Outlays from new discretionary authority	405	396	378

4011	Outlays from discretionary balances	60	70	59
4020	Outlays, gross (total)	465	466	437
4180	Budget authority, net (total)	455	455	435
4190	Outlays, net (total)	465	466	437

The Equal Employment Opportunity Commission (EEOC) is the Federal agency responsible for enforcement of: Title VII of the Civil Rights Act of 1964, as amended; the Age Discrimination in Employment Act of 1967; the Equal Pay Act of 1963; the Americans with Disabilities Act of 1990 (ADA); the Civil Rights Act of 1991; the Genetic Information Non-Discrimination Act of 2008; the ADA Amendments Act of 2008; the Lilly Ledbetter Fair Pay Act of 2009; and in the Federal sector only, section 501 of the Rehabilitation Act of 1973. These Acts prohibit employment discrimination based on race, sex, religion, national origin, age, disability status, or genetic information. EEOC is also responsible for carrying out Executive Order 12067, which promotes coordination and minimizes conflict and duplication among Federal agencies that administer statutes or regulations involving employment discrimination.

TOTAL WORKLOAD			
	2024 actual	2025 est.	2026 est.
Private sector enforcement	139,631	137,620	166,192
Federal sector program:			
Hearings	13,198	12,985	13,998
Appeals	8,348	9,436	9,771
Total workload	161,177	160,041	189,961

The 2026 Budget will permit the EEOC to improve efficiencies through data resource consolidation, promote knowledge sharing, and foster communication to avoid unnecessary duplication of effort and continue its standards of providing quality service to the public through enforcement and prevention activities. The EEOC's enforcement responsibilities are in two areas: The private sector and the Federal sector.

Private Sector.—EEOC addresses equal employment opportunity in several ways. The agency investigates charges alleging employment discrimination; makes findings on the allegations; resolves charges through mediation; negotiates settlement or conciliation; and litigates cases of employment discrimination by enforcing compliance with existing laws and regulations. The priority for agency resources continues to be litigating systemic cases and maintaining a manageable inventory of cases.

PRIVATE SECTOR ENFORCEMENT WORKLOAD PROJECTIONS			
	2024 actual	2025 est.	2026 est.
Workload/Workflow			
Total pending	51,100	52,080	80,652
Total receipts	88,531	85,540	85,540
Net FEPAs transfers/deferrals	0	0	0
Total workload	139,631	137,620	166,192
Resolutions:			
Successful mediation	8,543	8,557	8,557
From contract	186	200	200
From staff	8,357	8,357	8,357
Administrative enforcement resolutions	78,676	48,411	50,691
Total resolutions	87,219	56,968	59,248
Pending ending	52,080*	80,652	106,944

*Pending end inventory adjusted to reflect activity spanning fiscal years.

State and Local Program.—EEOC contracts with Fair Employment Practices Agencies (FEPAs) that are responsible for addressing employment discrimination within their respective State and local jurisdictions. In addition, the agency works with Tribal Employment Rights Organizations to promote employment opportunities for Native Americans on or near a reservation, as provided for in Title VII.

STATE AND LOCAL WORKLOAD PROJECTIONS			
	2024 actual	2025 est.	2026 est.
Workload			
Charges/complaints pending	56,744	61,869	59,369
Charges/complaints received	37,288	35,000	35,000
Total Workload	94,032	96,869	94,369
Charges/complaints resolved	38,955	37,500	37,500
Charges/complaints deferred to EEOC	0	0	0
Charges/complaints pending ending	61,869*	59,369	56,869

*Totals are preliminary and subject to programming refinements in process.

Federal Sector.—EEOC holds hearings on complaints of discrimination filed in Federal agencies, decides appeals of complaints of discrimination, and engages in activities to prevent or remove discriminatory barriers to employment opportunities in the Federal Government.

FEDERAL SECTOR PROGRAMS HEARINGS WORKLOAD PROJECTIONS

Workload	2024 actual	2025 est.	2026 est.
Hearings pending	6,103	6,009	7,022
Hearings requests received	7,097	6,984	6,984
Hearings requests consolidated after initial processing	(2)	(8)	(8)
Total workload	13,198	12,985	13,998
Hearings resolved	6,679	5,963	5,963
Hearings pending ending	6,009*	7,022	8,035

*Pending end inventory adjusted to reflect activity spanning fiscal years.

FEDERAL SECTOR PROGRAMS APPEALS WORKLOAD PROJECTIONS

Workload	2024 actual	2025 est.	2026 est.
Appeals pending	4,116	5,186	5,521
Appeals received	4,232	4,250	4,250
Total workload	8,348	9,436	9,771
Appeals resolved	3,162	3,915	3,780
Appeals pending ending	5,186	5,521	5,991

Object Classification (in millions of dollars)

Identification code 045-0100-0-1-751	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	249	244	219
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	4	6	6
11.9 Total personnel compensation	254	251	226
12.1 Civilian personnel benefits	94	92	83
21.0 Travel and transportation of persons	1	2	2
23.1 Rental payments to GSA	34	34	35
23.3 Communications, utilities, and miscellaneous charges	4	5	5
25.1 State and Local Contracts	27	30	31
25.2 Other services from non-Federal sources	28	27	39
25.3 Security services	5	5	5
26.0 Supplies and materials	6	6	6
31.0 Equipment	1	2	2
99.9 Total new obligations, unexpired accounts	455	455	435

Employment Summary

Identification code 045-0100-0-1-751	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2,232	2,006	1,753

EEOC EDUCATION, TECHNICAL ASSISTANCE, AND TRAINING REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 045-4019-0-3-751	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 EEOC Education, Technical Assistance, and Training Revolving Fund (Reimbursable)	5	6	5
0809 Reimbursable program activities, subtotal	5	6	5

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	3	2
1800 Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	7	5	5
1930 Total budgetary resources available	8	8	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	2	2

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	2
3010 New obligations, unexpired accounts	5	6	5
3020 Outlays (gross)	-5	-6	-6
3050 Unpaid obligations, end of year	2	2	1

EEOC EDUCATION, TECHNICAL ASSISTANCE, AND TRAINING REVOLVING FUND—Continued
Program and Financing—Continued

Identification code 045-4019-0-3-751		2024 actual	2025 est.	2026 est.
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:				
Mandatory:				
4090 Budget authority, gross	7	5	5	
Outlays, gross:				
4100 Outlays from new mandatory authority	4	4	4	
4101 Outlays from mandatory balances	1	2	2	
4110 Outlays, gross (total)	5	6	6	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120 Federal sources	-5	-2	-2	
4123 Non-Federal sources	-2	-3	-3	
4130 Offsets against gross budget authority and outlays (total)	-7	-5	-5	
4170 Outlays, net (mandatory)	-2	1	1	
4180 Budget authority, net (total)				
4190 Outlays, net (total)	-2	1	1	
Memorandum (non-add) entries:				
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	1	
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	1	1	

The EEOC Education, Technical Assistance, and Training Revolving Fund Act of 1992 created a revolving fund to pay for the cost of providing education, technical assistance and training relating to the laws administered by the EEOC.

Object Classification (in millions of dollars)

Identification code 045-4019-0-3-751		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
11.1 Personnel compensation: Full-time permanent	2	2	2	
25.2 Other services from non-Federal sources	3	4	3	
99.9 Total new obligations, unexpired accounts	5	6	5	

Employment Summary

Identification code 045-4019-0-3-751		2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment		14	14	14

EXPORT-IMPORT BANK OF THE UNITED STATES

Federal Funds

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.), \$8,860,000, of which up to \$1,329,000 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 083-0105-0-1-155		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0009 Administrative Expenses	9	9	9	
Budgetary resources:				
Unobligated balance:				
1000 Unobligated balance brought forward, Oct 1	1	1	1	
Budget authority:				
Appropriations, discretionary:				
1100 Appropriation	9	9	9	
1930 Total budgetary resources available	10	10	10	

1941 Memorandum (non-add) entries:	Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:				
Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1	2	2	2	
3010 New obligations, unexpired accounts	9	9	9	
3020 Outlays (gross)	-9	-9	-9	
3050 Unpaid obligations, end of year	2	2	2	
Memorandum (non-add) entries:				
3100 Obligated balance, start of year	2	2	2	
3200 Obligated balance, end of year	2	2	2	
Budget authority and outlays, net:				
Discretionary:				
4000 Budget authority, gross	9	9	9	
Outlays, gross:				
4010 Outlays from new discretionary authority	6	7	7	
4011 Outlays from discretionary balances	3	2	2	
4020 Outlays, gross (total)	9	9	9	
4180 Budget authority, net (total)	9	9	9	
4190 Outlays, net (total)	9	9	9	

The Office of Inspector General (OIG) is an independent and objective oversight office created with EXIM by the Export-Import Bank Reauthorization Act of 2002 and the Inspector General Act of 1978, as amended (IG Act). This office was organized in 2007 following the appointment of its first Inspector General. It was created to promote the integrity, transparency, and efficiency of EXIM programs and operations by providing independent oversight and objective reporting to multiple stakeholders, including the EXIM's Chairman and Congress. The mission of the OIG is to conduct and supervise audits, investigations, inspections and evaluations related to agency programs and operations; provide leadership and coordination as well as recommend policies that will promote economy, efficiency, and effectiveness in such programs and operations; and prevent and detect fraud, waste, abuse and mismanagement.

Object Classification (in millions of dollars)

Identification code 083-0105-0-1-155		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1 Personnel compensation: Full-time permanent	4	4	4	
12.1 Civilian personnel benefits	3	3	3	
25.1 Advisory and assistance services	2	2	2	
99.9 Total new obligations, unexpired accounts	9	9	9	

Employment Summary

Identification code 083-0105-0-1-155		2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment		33	36	36

PROGRAM ACCOUNT

The Export-Import Bank of the United States is authorized to make such expenditures within the limits of funds and borrowing authority available to such corporation, and in accordance with law, and to make such contracts 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 program for the current fiscal year for such corporation: Provided, That none of the funds available during the current fiscal year may be used to make expenditures, contracts, or commitments for the export of nuclear equipment, fuel, or technology to any country, other than a nuclear-weapon state as defined in Article IX of the Treaty on the Non-Proliferation of Nuclear Weapons eligible to receive economic or military assistance under this Act, that has detonated a nuclear explosive after the date of enactment of this Act.

ADMINISTRATIVE EXPENSES

For administrative expenses to carry out the direct and guaranteed loan and insurance programs, including hire of passenger motor vehicles and services as authorized by section 3109 of title 5, United States Code, and not to exceed \$30,000 for official reception and representation expenses for members of the Board of Directors, not to exceed \$125,000,000, of which up to \$18,750,000 may remain

available until September 30, 2027: Provided, That the Export-Import Bank (the Bank) may accept, and use, payment or services provided by transaction participants for legal, financial, or technical services in connection with any transaction for which an application for a loan, guarantee or insurance commitment has been made: Provided further, That notwithstanding subsection (b) of section 117 of the Export Enhancement Act of 1992, subsection (a) of such section shall remain in effect until September 30, 2026: Provided further, That the Bank shall charge fees for necessary expenses (including special services performed on a contract or fee basis, but not including other personal services) in connection with the collection of moneys owed the Bank, repossession or sale of pledged collateral or other assets acquired by the Bank in satisfaction of moneys owed the Bank, or the investigation or appraisal of any property, or the evaluation of the legal, financial, or technical aspects of any transaction for which an application for a loan, guarantee or insurance commitment has been made, or systems infrastructure improvements: Provided further, That the Bank may use fees collected pursuant to the preceding proviso to support co-location expenses: Provided further, That in addition to other funds appropriated for administrative expenses, such fees shall be credited to this account for such purposes, to remain available until expended.

PROGRAM BUDGET APPROPRIATIONS

For the cost of direct loans, loan guarantees, insurance, and tied-aid grants as authorized by section 10 of the Export-Import Bank Act of 1945, as amended, not to exceed \$15,000,000, to remain available until September 30, 2029: 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 shall remain available until September 30, 2041, for the disbursement of direct loans, loan guarantees, insurance and tied-aid grants obligated in fiscal years 2026 through 2029.

RECEIPTS COLLECTED

Receipts collected pursuant to the Export-Import Bank Act of 1945 (Public Law 79-173) and the Federal Credit Reform Act of 1990, in an amount not to exceed the amount appropriated herein, shall be credited as offsetting collections to this account: Provided, That the sums herein appropriated from the General Fund shall be reduced on a dollar-for-dollar basis by such offsetting collections so as to result in a final fiscal year appropriation from the General Fund estimated at \$0.

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 083-0100-0-1-155	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	28	.....	.....
0705 Reestimates of direct loan subsidy	28	54	.....
0706 Interest on reestimates of direct loan subsidy	18	21	.....
0707 Reestimates of loan guarantee subsidy	9	8	.....
0708 Interest on reestimates of loan guarantee subsidy	3	3	.....
0709 Administrative expenses	121	125	125
0715 Other	27	91	37
0900 Total new obligations, unexpired accounts	234	302	162
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	180	87	101
1011 Unobligated balance transfer from other acct [072-1037]	27	.....	.....
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1070 Unobligated balance (total)	210	87	101
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	60	.....	.....
1131 Unobligated balance of appropriations permanently reduced	-114	.....	.....
1160 Appropriation, discretionary (total)	-54	.....	.....
Appropriations, mandatory:			
1200 Appropriation	58	85	.....
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (Admin Expense)	81	125	125
1700 Offsetting collections (Other)	27	91	37
1700 Offsetting collections (Program Budget) .....	.....	15	15
1750 Spending auth from offsetting collections, disc (total)	108	231	177
1900 Budget authority (total)	112	316	177
1930 Total budgetary resources available	322	403	278
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....

1941	Unexpired unobligated balance, end of year	87	101	116
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	96	96	94
3010	New obligations, unexpired accounts	234	302	162
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-207	-304	-183
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-26	.....	.....
3050	Unpaid obligations, end of year	96	94	73
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	96	96	94
3200	Obligated balance, end of year	96	94	73
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	54	231	177
Outlays, gross:				
4010	Outlays from new discretionary authority	95	149	111
4011	Outlays from discretionary balances	54	70	72
4020	Outlays, gross (total)	149	219	183
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources (Other)	-110	-91	-37
4033	Non-Federal sources (Receipts collected) .....	.....	-140	-140
4040	Offsets against gross budget authority and outlays (total)	-110	-231	-177
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	2	.....	.....
4070	Budget authority, net (discretionary)	-54	.....	.....
4080	Outlays, net (discretionary)	39	-12	6
Mandatory:				
4090	Budget authority, gross	58	85	.....
Outlays, gross:				
4100	Outlays from new mandatory authority	58	85	.....
4180	Budget authority, net (total)	4	85	.....
4190	Outlays, net (total)	97	73	6

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

Identification code 083-0100-0-1-155	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Direct Loans: Export Financing			
115003 Make More In America Direct Loans	244	.....	1,125
115999 Total direct loan levels	518	.....	2,254
Direct loan subsidy (in percent):			
132001 Direct Loans: Export Financing	9.17	.....	-6.20
132003 Make More In America Direct Loans	-10.78	.....	-6.61
132999 Weighted average subsidy rate	-23	.....	-6.40
Direct loan subsidy budget authority:			
133001 Direct Loans: Export Financing	26	.....	-70
133003 Make More In America Direct Loans	-27	.....	-74
133999 Total subsidy budget authority	-1	.....	-144
Direct loan reestimates:			
135001 Direct Loans: Export Financing	16	54	.....
135999 Total direct loan reestimates	16	54	.....
Guaranteed loan levels supportable by subsidy budget authority:			
215004 Long Term Guarantees	4,466	6,680	5,038
215005 Medium Term Guarantees	128	295	200
215006 Short Term Insurance	1,831	2,450	2,000
215007 Medium Term Insurance	71	105	105
215008 Working Capital Fund	1,375	1,724	1,340
215999 Total loan guarantee levels	7,871	11,254	8,683
Guaranteed loan subsidy (in percent):			
232004 Long Term Guarantees	-5.43	-5.99	-9.51
232005 Medium Term Guarantees	-2.21	-6.72	-2.59
232006 Short Term Insurance	0.00	0.00	0.00
232007 Medium Term Insurance	-4.35	-5.56	-5.60
232008 Working Capital Fund	0.00	0.00	0.00
232999 Weighted average subsidy rate	-3.16	-3.78	-5.65
Guaranteed loan subsidy budget authority:			
233004 Long Term Guarantees	-243	-400	-479
233005 Medium Term Guarantees	-3	-20	-5
233007 Medium Term Insurance	-3	-6	-6
233999 Total subsidy budget authority	-249	-426	-490

EXPORT-IMPORT BANK LOANS PROGRAM ACCOUNT—Continued

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

Identification code 083-0100-0-1-155	2024 actual	2025 est.	2026 est.
Guaranteed loan subsidy outlays:			
234001 Risk Category A	-75	-184	
234999 Total subsidy outlays	-75	-184	
Guaranteed loan reestimates:			
235004 Long Term Guarantees	-557	-196	
235005 Medium Term Guarantees	-12	-8	
235006 Short Term Insurance	-9	-7	
235007 Medium Term Insurance	-3		
235999 Total guaranteed loan reestimates	-581	-211	
Administrative expense data:			
3510 Budget authority	125	130	130

The Export-Import Bank of the United States (EXIM or the Bank) is the official export credit agency of the United States. EXIM supports American jobs by facilitating the export of U.S. goods and services. To accomplish its objectives, the Bank's authority and resources are used to: assume commercial and political risks that exporters or private institutions are unwilling or unable to undertake; overcome maturity and other limitations in private sector export financing; assist U.S. exporters to meet officially sponsored foreign export credit competition; and provide leadership and guidance in export financing to the U.S. exporting and banking communities and to foreign borrowers. The Bank provides its export credit support through direct loan, loan guarantee, and insurance programs.

The 2026 Budget estimates that the Bank's export credit support will total \$10.9 billion, and operations and programming will be funded entirely by receipts collected from the Bank's users. The Bank estimates it will collect \$323.6 million in 2026 in receipts authorized in 2026 and prior years. Consistent with 31 U.S.C. 1105, these amounts will be used to cover administrative expenses in an amount not to exceed \$125.0 million. Any excess will be deposited in the General Fund of the Treasury. The 2026 Budget requests \$15.0 million in program budget costs.

As required by the Federal Credit Reform Act of 1990, this account records the costs associated with direct loans and direct grants obligated, and loan guarantees and insurance committed in 1992 and beyond, as well as administrative expenses. The credit transactions are estimated on a present value basis; administrative expenses are estimated on a cash basis.

Object Classification (in millions of dollars)

Identification code 083-0100-0-1-155	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	54	52	48
12.1 Civilian personnel benefits	28	29	28
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	10	10	10
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.1 Advisory and assistance services	12	12	17
25.2 Other services from non-Federal sources	12	12	12
25.3 Other goods and services from Federal sources	3	3	3
25.7 Operation and maintenance of equipment	21	21	21
26.0 Supplies and materials	2	2	2
41.0 Grants, subsidies, and contributions	88	157	17
99.9 Total new obligations, unexpired accounts	234	302	162

Employment Summary

Identification code 083-0100-0-1-155	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	379	400	400

DEBT REDUCTION FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 083-4028-0-3-155	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Financing authority:			
1800 Spending authority from offsetting collections, mandatory:			
Offsetting collections (repayments)	14		
1820 Capital transfer of spending authority from offsetting collections to general fund	-14		
Financing authority and disbursements, net:			
Mandatory:			
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources - Principal	-14		
4180 Budget authority, net (total)	-14		
4190 Outlays, net (total)	-14		

Status of Direct Loans (in millions of dollars)

Identification code 083-4028-0-3-155	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	11		
1251 Repayments: Repayments and prepayments	-11		

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 debt reduction committed 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 083-4028-0-3-155	2023 actual	2024 actual
ASSETS:		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	11	
1405 Allowance for subsidy cost (-)		
1499 Net present value of assets related to direct loans	11	
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	2	
1505 Allowance for subsidy cost (-)		
1599 Net present value of assets related to defaulted guaranteed loans	2	
1701 Net value of assets related to pre-1992 direct loans receivable and acquired defaulted guaranteed loans receivable: Defaulted guaranteed loans, gross		
1999 Total assets	13	
LIABILITIES:		
2204 Non-Federal liabilities: Liabilities for loan guarantees		
NET POSITION:		
3300 Cumulative results of operations	13	
4999 Total liabilities and net position	13	

EXPORT-IMPORT BANK DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 083-4161-0-3-155	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	518		2,254
0713 Payment of interest to Treasury	322	353	357
0715 Other	6		
0740 Negative subsidy obligations	28		144
0742 Downward reestimates paid to receipt accounts	23	17	
0743 Interest on downward reestimates	6	5	
0900 Total new obligations, unexpired accounts	903	375	2,755

Budgetary resources:

1000 Unobligated balance brought forward, Oct 1	2,287	1,677	3,775
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1021	Recoveries of prior year unpaid obligations	273
1023	Unobligated balances applied to repay debt	-579
1024	Unobligated balance of borrowing authority withdrawn	-273	.....	.....
1070	Unobligated balance (total)	1,708	1,677	3,775
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	1,676	.....	2,172
1422	Borrowing authority applied to repay debt	-1,117	.....	.....
1440	Borrowing authority, mandatory (total)	559	.....	2,172
	Spending authority from offsetting collections, mandatory:			
1800	Spending authority from offsetting collections (cash)	1,466	2,473	4,444
1801	Change in uncollected payments, Federal sources	28	.....	.....
1820	Capital transfer of spending authority from offsetting collections to general fund	-75	.....	.....
1825	Spending authority from offsetting collections applied to repay debt	-1,106	.....	.....
1850	Spending auth from offsetting collections, mand (total)	313	2,473	4,444
1900	Budget authority (total)	872	2,473	6,616
1930	Total budgetary resources available	2,580	4,150	10,391
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,677	3,775	7,636
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8,498	8,584	8,295
3010	New obligations, unexpired accounts	903	375	2,755
3020	Outlays (gross)	-544	-664	-2,926
3040	Recoveries of prior year unpaid obligations, unexpired	-273	.....	.....
3050	Unpaid obligations, end of year	8,584	8,295	8,124
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-13	-41	-41
3070	Change in uncollected pymts, Fed sources, unexpired	-28	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-41	-41	-41
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8,485	8,543	8,254
3200	Obligated balance, end of year	8,543	8,254	8,083

	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	872	2,473	6,616
	Financing disbursements:			
4110	Outlays, gross (total)	544	664	2,926
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources: Upward reestimate	-46	-75	.....
4122	Interest on uninvested funds	-128	-285	-285
4123	Repayments and prepayments	-1,292	-2,113	-4,159
4130	Offsets against gross budget authority and outlays (total)	-1,466	-2,473	-4,444
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-28	.....	.....
4160	Budget authority, net (mandatory)	-622	.....	2,172
4170	Outlays, net (mandatory)	-922	-1,809	-1,518
4180	Budget authority, net (total)	-622	.....	2,172
4190	Outlays, net (total)	-922	-1,809	-1,518

	Status of Direct Loans (in millions of dollars)			
	Identification code 083-4161-0-3-155	2024 actual	2025 est.	2026 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	518	.....	2,254
1150	Total direct loan obligations	518	.....	2,254
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	8,246	7,354	5,884
1231	Disbursements: Direct loan disbursements	188	177	2,150
1251	Repayments: Repayments and prepayments	-1,043	-1,647	-1,824
1263	Write-offs for default: Direct loans	-37	.....	.....
1290	Outstanding, end of year	7,354	5,884	6,210

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. As required by the Export-Import Bank Act of 1945 (P.L. 79-173, as amended), this account includes reserves amounting to not less than five percent of

the aggregate amount of disbursed and outstanding loans, guarantees, and insurance of the Bank.

Balance Sheet (in millions of dollars)

	Identification code 083-4161-0-3-155	2023 actual	2024 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury .....	.....	3,834
	Investments in U.S. securities:		3,196
1106	Receivables, net .....	.....	46
1206	Non-Federal assets: Receivables, net .....	.....	75
	Net value of assets related to post-1991 direct loans receivable:		.....
1401	Direct loans receivable, gross .....	.....	8,246
1402	Interest receivable .....	.....	140
1405	Allowance for subsidy cost (-) .....	.....	-1,201
1499	Net present value of assets related to direct loans .....	.....	7,185
1901	Other Federal assets: Other assets .....	.....	.....
1999	Total assets .....	.....	11,065
LIABILITIES:			
Federal liabilities:			
2101	Accounts payable .....	.....	.....
2103	Debt	11,369	9,884
2105	Other	30	22
Non-Federal liabilities:			
2201	Accounts payable .....	.....	3
2207	Other .....	.....	4
2999	Total liabilities .....	.....	11,405
NET POSITION:			
3300	Cumulative results of operations .....	.....	-340
4999	Total liabilities and net position .....	.....	11,065
			9,535

EXPORT-IMPORT BANK GUARANTEED LOAN FINANCING ACCOUNT

	Program and Financing (in millions of dollars)			
	Identification code 083-4162-0-3-155	2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0003 Payment Certificates				
0004	Other claim expenses	12	.....	.....
0091	Direct program activities, subtotal	24	.....	.....
Credit program obligations:				
0711	Default claim payments on principal	9	114	151
0713	Payment of interest to Treasury	41	40	40
0719	Fees	3	9	9
0740	Negative subsidy obligations	249	426	490
0742	Downward reestimates paid to receipt accounts	452	192	.....
0743	Interest on downward reestimates	141	29	.....
0791	Direct program activities, subtotal	895	810	690
0900	Total new obligations, unexpired accounts	919	810	690

	Budgetary resources:			
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	983	339	961
1021	Recoveries of prior year unpaid obligations	5	.....	.....
1070	Unobligated balance (total)	988	339	961
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority	48	426	490
Spending authority from offsetting collections, mandatory:				
1800	Spending authority from offsetting collections (cash)	400	1,006	1,138
1820	Capital transfer of spending authority from offsetting collections to general fund	-12	.....	.....
1825	Spending authority from offsetting collections applied to repay debt	-166	.....	.....
1850	Spending auth from offsetting collections, mand (total)	222	1,006	1,138
1900	Budget authority (total)	270	1,432	1,628
1930	Total budgetary resources available	1,258	1,771	2,589
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	339	961	1,899

	Change in obligated balance:			
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	580	521	467
3010	New obligations, unexpired accounts	919	810	690

EXPORT-IMPORT BANK GUARANTEED LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 083-4162-0-3-155		2024 actual	2025 est.	2026 est.
3020	Outlays (gross)	-973	-864	-752
3040	Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3050	Unpaid obligations, end of year	521	467	405
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-94	-94	-94
3090	Uncollected pymts, Fed sources, end of year	-94	-94	-94
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	486	427	373
3200	Obligated balance, end of year	427	373	311
Financing authority and disbursements, net:				
	Mandatory:			
4090	Budget authority, gross	270	1,432	1,628
	Financing disbursements:			
4110	Outlays, gross (total)	973	864	752
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal Sources: Payments from program account	-12	-10	.....
4122	Interest on uninvested funds	-23	-88	-30
4123	Fees, premiums, claim recoveries	-365	-908	-1,108
4130	Offsets against gross budget authority and outlays (total)	-400	-1,006	-1,138
4160	Budget authority, net (mandatory)	-130	426	490
4170	Outlays, net (mandatory)	573	-142	-386
4180	Budget authority, net (total)	-130	426	490
4190	Outlays, net (total)	573	-142	-386

Status of Guaranteed Loans (in millions of dollars)

Identification code 083-4162-0-3-155		2024 actual	2025 est.	2026 est.
	Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority	7,871	11,254	8,683
2121	Limitation available from carry-forward .....	.....	.....	.....
2143	Uncommitted limitation carried forward .....	.....	.....	.....
2150	Total guaranteed loan commitments	7,871	11,254	8,683
2199	Guaranteed amount of guaranteed loan commitments	7,871	11,254	8,683
	Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	10,759	10,769	15,812
2231	Disbursements of new guaranteed loans	6,608	11,254	9,261
2251	Repayments and prepayments	-6,589	-6,050	-6,320
	Adjustments:			
2263	Terminations for default that result in claim payments	-9	-161	-151
2264	Other adjustments, net .....	.....	.....	.....
2290	Outstanding, end of year	10,769	15,812	18,602
	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	10,769	15,812	18,602
	Addendum:			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year	1,916	1,736	1,736
2364	Other adjustments, net	-180	.....	.....
2390	Outstanding, end of year	1,736	1,736	1,736

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees committed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals. As required by the Export-Import Bank Act of 1945 (P.L. 79-173, as amended), this account includes reserves amounting to not less than five percent of the aggregate amount of disbursed and outstanding loans, guarantees, and insurance of the Bank.

Balance Sheet (in millions of dollars)

Identification code 083-4162-0-3-155	2023 actual	2024 actual	
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	1,468	765
	Investments in U.S. securities:		
1106	Receivables, net	12	11
1206	Non-Federal assets: Receivables, net	16	15
	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	Loans receivable, gross	1,916	1,736
1502	Interest receivable	24	25
1504	Foreclosed property	24	24
1505	Allowance for subsidy cost (-)	-700	-613
1599	Net present value of assets related to defaulted guaranteed loans	1,264	1,172
1901	Other Federal assets: Other assets .....	.....	.....
1999	Total assets	2,760	1,963
LIABILITIES:			
Federal liabilities:			
2103	Debt	1,435	1,317
2105	Other	593	221
Non-Federal liabilities:			
2201	Accounts payable	3	2
2202	Interest payable	1	.....
2203	Debt	492	259
2204	Liabilities for loan guarantees	189	161
2207	Other	32	.....
2999	Total liabilities	2,745	1,960
NET POSITION:			
3300	Cumulative results of operations	15	3
4999	Total liabilities and net position	2,760	1,963

EXPORT-IMPORT BANK OF THE UNITED STATES LIQUIDATING ACCOUNT

Status of Direct Loans (in millions of dollars)

Identification code 083-4027-0-3-155	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	117	117
1290	Outstanding, end of year	117	117

EXIM's liquidating account records all cash flows to and from the Government resulting from all EXIM direct loans obligated and loan guarantees committed prior to 1992. This account is shown on a cash basis and reflects the transactions resulting from loans provided to finance exports. 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 provides permanent indefinite authority to cover obligations for default payments if the liquidating account funds are otherwise insufficient. All new EXIM 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 083-4027-0-3-155	2023 actual	2024 actual	
ASSETS:			
Non-Federal assets: Receivables, net			
1601	Direct loans, gross	117	117
1602	Interest receivable	65	70
1603	Allowance for estimated uncollectible loans and interest (-)	-172	-177
1699	Value of assets related to direct loans	10	10
1701	Defaulted guaranteed loans, gross .....	.....	.....
1702	Interest receivable .....	.....	.....
1703	Allowance for estimated uncollectible loans and interest (-) .....	.....	.....
1799	Value of assets related to loan guarantees .....	.....	.....
1999	Total assets	10	10

LIABILITIES:			
Non-Federal liabilities:			
2201	Accounts payable .....	.....	.....
2203	Debt .....	.....	.....
2204	Liabilities for loan guarantees .....	.....	.....
2207	Other .....	.....	.....
2999	Total liabilities .....	.....	.....
NET POSITION:			
3300	Cumulative results of operations	10	10
3300	Cumulative results of operations .....	.....	.....
3999	Total net position	10	10
4999	Total liabilities and net position	10	10

Budget authority and outlays, net:			
Mandatory:			
Budget authority, gross	92	94	107
Outlays, gross:			
Outlays from new mandatory authority	87	93	106
Outlays from mandatory balances	8	11	1
Outlays, gross (total)	95	104	107
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Interest on Federal securities:	-2	.....	.....
Non-Federal sources	-90	-94	-107
Offsets against gross budget authority and outlays (total)	-92	-94	-107
Outlays, net (mandatory)	3	10	.....
Budget authority, net (total)	3	10	.....
Outlays, net (total)	3	10	.....

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:				
083-272710	Export-Import Bank Loans, Negative Subsidies .....	.....	75	184
083-272730	Export-Import Bank Loans, Downward Reestimates of Subsidies	623	242	.....
General Fund Offsetting receipts from the public		623	317	184

FARM CREDIT ADMINISTRATION

Federal Funds

LIMITATION ON ADMINISTRATIVE EXPENSES

Not to exceed \$106,485,000 (from assessments collected from farm credit institutions, including the Federal Agricultural Mortgage Corporation) shall be obligated during the current fiscal year for administrative expenses as authorized under 12 U.S.C. 2249: Provided, That this limitation shall not apply to expenses associated with receiverships: Provided further, That the agency may exceed this limitation by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress: Provided further, That, for the purposes of section 3.7(b)(2)(A)(i) of the Farm Credit Act of 1971 (12 U.S.C. 2128(b)(2)(A)(i)), the Farm Credit Administration may exempt an amount, in its sole discretion, from the application of the limitation provided in that clause of export loans described in the clause guaranteed or insured in a manner other than described in subclause (II) of the clause.

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 352-4131-0-3-351		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0801	Limitation on Administrative Expenses (Reimbursable)	94	94	107
Budgetary resources:				
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	27	25	25
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	92	94	107
1930	Total budgetary resources available	119	119	132
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	25	25	25
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	17	16	6
3010	New obligations, unexpired accounts	94	94	107
3020	Outlays (gross)	-95	-104	-107
	Unpaid obligations, end of year	16	6	6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	17	16	6
3200	Obligated balance, end of year	16	6	6

Object Classification (in millions of dollars)

Identification code 352-4131-0-3-351	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	56	57	63
11.3 Other than full-time permanent	1	1	1
11.9 Total personnel compensation	57	58	64
12.1 Civilian personnel benefits	24	25	29
21.0 Travel and transportation of persons	3	3	4
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	4	3	4
25.2 Other services from non-Federal sources	1	.....	.....
25.3 Other goods and services from Federal sources	1	1	2
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	2	2	2
99.9 Total new obligations, unexpired accounts	94	94	107

LIMITATION ON ADMINISTRATIVE EXPENSES—Continued
Employment Summary

Identification code 352-4131-0-3-351	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	335	343	348

FARM CREDIT SYSTEM INSURANCE CORPORATION

Federal Funds

FARM CREDIT SYSTEM INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 352-4136-0-3-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Reimbursable program activity	128	5	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,722	7,387	8,118
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	6,723	7,387	8,118
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	802	736	759
1801 Change in uncollected payments, Federal sources	-10	.....	.....
1850 Spending auth from offsetting collections, mand (total)	792	736	759
1930 Total budgetary resources available	7,515	8,123	8,877
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7,387	8,118	8,872
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	.....
3010 New obligations, unexpired accounts	128	5	5
3020 Outlays (gross)	-127	-6	-5
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	1	.....	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-47	-37	-37
3070 Change in uncollected pymts, Fed sources, unexpired	10	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-37	-37	-37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-46	-36	-37
3200 Obligated balance, end of year	-36	-37	-37
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	792	736	759
Outlays, gross:			
4100 Outlays from new mandatory authority	127	5	5
4101 Outlays from mandatory balances .....	.....	1	.....
4110 Outlays, gross (total)	127	6	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-176	-241	-264
4123 Non-Federal sources	-626	-495	-495
4130 Offsets against gross budget authority and outlays (total)	-802	-736	-759
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	10	.....	.....
4170 Outlays, net (mandatory)	-675	-730	-754
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	-675	-730	-754
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	6,891	7,710	8,066
5001 Total investments, EOY: Federal securities: Par value	7,710	8,066	8,776

The Farm Credit System Insurance Corporation (Corporation) was established to insure the timely payment of principal and interest on insured System debt obligations purchased by investors. The Corporation is managed by a three-member board of directors that consists of the same individuals as the Farm Credit Administration Board. However, the same member may not serve as a chair of both entities.

The Corporation derives its revenues from insurance premiums collected from insured System banks and from the investment income earned on its investment portfolio. Insurance premiums are assessed on the System banks based on the level of adjusted insured obligations outstanding at each bank. Insurance premium accrual rates are reviewed at least semiannually. For 2024, the Corporation's Board of Directors set the premium rate at 10 basis points on average adjusted insured debt and continued the assessment of a 10 basis point surcharge on the average principal balance outstanding for nonaccrual loans and other-than-temporarily impaired investments. In February 2025, the Corporation's Board of Directors met to set insurance premium accrual rates for calendar year 2025. The rate remained unchanged at 10 basis points.

Congress established a secure base amount of 2 percent of adjusted outstanding insured System obligations, or such other amount determined by the Corporation's Board of Directors to be actuarially sound. The Insurance Fund is available for payment of insured System obligations if a system bank defaults on its primary liability. The Insurance Fund is also available to pay the operating costs of the Corporation and to exercise its authority to make loans, borrow, purchase System bank assets or obligations, provide other financial assistance and otherwise act to reduce its exposure to losses. As of September 30, 2024, the Insurance Fund was \$205 million above the 2 percent secure base amount at 2.05 percent.

Object Classification (in millions of dollars)

Identification code 352-4136-0-3-351	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	3	3	3
12.1 Civilian personnel benefits	1	1	1
25.3 Other goods and services from Federal sources	1	1	1
43.0 Interest and dividends	123	.....	.....
99.0 Reimbursable obligations	128	5	5
99.9 Total new obligations, unexpired accounts	128	5	5

Employment Summary

Identification code 352-4136-0-3-351	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	10	10	10

FEDERAL COMMUNICATIONS COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Federal Communications Commission, as authorized by law, including uniforms and allowances therefor, as authorized by 5 U.S.C. 5901-5902; not to exceed \$4,000 for official reception and representation expenses; purchase and hire of motor vehicles; special counsel fees; and services as authorized by 5 U.S.C. 3109, \$416,112,000, to remain available until expended: Provided, That \$416,112,000 of offsetting collections shall be assessed and collected pursuant to section 9 of title I of the Communications Act of 1934, shall be retained and used for necessary expenses and shall remain available until expended: Provided further, That the sum herein appropriated shall be reduced as such offsetting collections are received during fiscal year 2026 so as to result in a final fiscal year 2026 appropriation estimated at \$0: Provided further, That, notwithstanding 47 U.S.C. 309(j)(8)(B), proceeds from the use of a competitive bidding system that may be retained and made available for obligation shall not exceed \$132,681,000 for fiscal year 2026: Provided further, That, of the amount appropriated under this heading, not less than \$13,500,000 shall be for the salaries and expenses of the 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)				Object Classification (in millions of dollars)			
Identification code 027-0100-0-1-376	2024 actual	2025 est.	2026 est.	Identification code 027-0100-0-1-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:							
0002 Salaries and Expenses (Direct - Broadband Map)	27	.....	.....	11.1 Personnel compensation: Full-time permanent	6	.....	.....
0799 Total direct obligations	27	.....	.....	12.1 Civilian personnel benefits	2	.....	.....
0801 Salaries and Expenses (Offsetting Collections)	512	526	549	25.2 Other services from non-Federal sources	16	.....	.....
0809 Reimbursable program activities, subtotal	512	526	549	25.7 Operation and maintenance of equipment	3	.....	.....
0900 Total new obligations, unexpired accounts	539	526	549	99.0 Direct obligations	27	.....	.....
				99.0 Reimbursable obligations	512	526	549
				99.9 Total new obligations, unexpired accounts	539	526	549
Budgetary resources:							
Unobligated balance:				Employment Summary			
1000 Unobligated balance brought forward, Oct 1	144	147	151	Identification code 027-0100-0-1-376	2024 actual	2025 est.	2026 est.
1021 Recoveries of prior year unpaid obligations	15	.....	.....	2001 Reimbursable civilian full-time equivalent employment	1,523	1,478	1,404
1070 Unobligated balance (total)	159	147	151				
Budget authority:							
Spending authority from offsetting collections, discretionary:				UNIVERSAL SERVICE FUND			
1700 Offsetting collections (Reimbursable)	1	4	4	Special and Trust Fund Receipts (in millions of dollars)			
1700 Offsetting collections (Auctions)	136	136	133	Identification code 027-5183-0-2-376	2024 actual	2025 est.	2026 est.
1700 Offsetting collections (Reg Fees)	390	390	416	0100 Balance, start of year .....	.....	.....	.....
1750 Spending auth from offsetting collections, disc (total)	527	530	553	Receipts:			
Spending authority from offsetting collections, mandatory:				Current law:			
1800 Collected	14	.....	.....	1110 Universal Service Fund	8,370	8,327	9,150
1820 Capital transfer of spending authority from offsetting				2000 Total: Balances and receipts	8,370	8,327	9,150
collections to general fund	-14	.....	.....	Appropriations:			
1900 Budget authority (total)	527	530	553	Current law:			
1930 Total budgetary resources available	686	677	704	2101 Universal Service Fund	-8,370	-8,327	-9,150
Memorandum (non-add) entries:				5099 Balance, end of year .....	.....	.....	.....
1941 Unexpired unobligated balance, end of year	147	151	155				
Change in obligated balance:							
Unpaid obligations:				Program and Financing (in millions of dollars)			
3000 Unpaid obligations, brought forward, Oct 1	214	129	69	Identification code 027-5183-0-2-376	2024 actual	2025 est.	2026 est.
3010 New obligations, unexpired accounts	539	526	549	0001 Universal service fund	24,780	17,946	16,720
3020 Outlays (gross)	-609	-586	-550	0002 Program support	301	295	299
3040 Recoveries of prior year unpaid obligations, unexpired	-15	.....	0900 Total new obligations, unexpired accounts (object class 41.0)	25,081	18,241	17,019	
3050 Unpaid obligations, end of year	129	69	68				
Memorandum (non-add) entries:							
3100 Obligated balance, start of year	214	129	69	Budgetary resources:			
3200 Obligated balance, end of year	129	69	68	Unobligated balance:			
Budget authority and outlays, net:				1000 Unobligated balance brought forward, Oct 1	-11,251	-23,446	-32,790
Discretionary:				1021 Recoveries of prior year unpaid obligations	4,492	570	774
4000 Budget authority, gross	527	530	553	1033 Recoveries of prior year paid obligations	24	.....	.....
Outlays, gross:				1070 Unobligated balance (total)	-6,735	-22,876	-32,016
4010 Outlays from new discretionary authority	401	455	475				
4011 Outlays from discretionary balances	208	131	75	Appropriations, mandatory:			
4020 Outlays, gross (total)	609	586	550	1201 Appropriation (special fund)—Receipts	8,370	8,327	9,150
Offsets against gross budget authority and outlays:				1900 Budget authority (total)	8,370	8,327	9,150
Offsetting collections (collected) from:				1930 Total budgetary resources available	1,635	-14,549	-22,866
4030 Federal sources	-137	-140	-137	Memorandum (non-add) entries:			
4033 Non-Federal sources	-390	-390	-416	1941 Unexpired unobligated balance, end of year	-23,446	-32,790	-39,885
4040 Offsets against gross budget authority and outlays (total)	-527	-530	-553				
4080 Outlays, net (discretionary)	82	56	-3	Change in obligated balance:			
Mandatory:				Unpaid obligations:			
Offsets against gross budget authority and outlays:				3000 Unpaid obligations, brought forward, Oct 1	17,192	29,039	37,727
Offsetting collections (collected) from:				3010 New obligations, unexpired accounts	25,081	18,241	17,019
4120 Federal sources	-14	.....	.....	3020 Outlays (gross)	-8,742	-8,983	-9,967
4180 Budget authority, net (total)	-14	.....	.....	3040 Recoveries of prior year unpaid obligations, unexpired	-4,492	-570	-774
4190 Outlays, net (total)	68	56	-3	3050 Unpaid obligations, end of year	29,039	37,727	44,005
Memorandum (non-add) entries:							
5090 Unexpired unavailable balance, SOY: Offsetting collections	17	17	17	3100 Obligated balance, start of year	17,192	29,039	37,727
5092 Unexpired unavailable balance, EOY: Offsetting collections	17	17	17	3200 Obligated balance, end of year	29,039	37,727	44,005

The Federal Communications Commission (FCC or Commission) works to ensure that rapid and efficient communications are available across the country at a reasonable cost. The 2026 Budget includes an overall request of \$416 million to fund the Commission. Of that amount, the requested funding for the FCC's Inspector General is \$14 million. The Commission is also requesting \$133 million for the Spectrum Auctions Program for 2026.

UNIVERSAL SERVICE FUND—Continued
Program and Financing—Continued

Identification code 027-5183-0-2-376	2024 actual	2025 est.	2026 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Non-Federal sources	-24	.....	.....
Additional offsets against gross budget authority only:			
Recoveries of prior year paid obligations, unexpired accounts	24	.....	.....
4123 Budget authority, net (mandatory)	8,370	8,327	9,150
4170 Outlays, net (mandatory)	8,718	8,983	9,967
4180 Budget authority, net (total)	8,370	8,327	9,150
4190 Outlays, net (total)	8,718	8,983	9,967

Pursuant to the Communications Act of 1934, as amended by the Telecommunications Act of 1996 (1996 Act), all telecommunications service providers and certain other providers of telecommunications must contribute to the Federal Universal Service Fund (USF) based on a percentage of their interstate and international end-user telecommunications revenues. These companies include wireline phone companies, wireless phone companies, paging service companies and certain Voice over Internet Protocol (VoIP) providers. The statutory goals of the USF are to increase access to both telecommunications and advanced services, such as high-speed Internet, for all consumers at just, reasonable and affordable rates. The 1996 Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low incomes. Additional principles called for increased access to high-speed Internet in the nation's schools, libraries and rural health care facilities. The FCC established four programs within the USF to implement the statute. The four programs are: (1) High Cost—ensures consumers in rural, insular, and high cost areas have access to modern communications networks capable of providing voice and broadband service, both fixed and mobile, at rates that are reasonably comparable to those in urban areas; (2) Lifeline (for low-income households)—provides a monthly benefit on home or wireless phone and broadband service to eligible households and includes initiatives to expand phone service for eligible residents of Tribal lands; (3) Schools and Libraries (E-rate)—provides funding to schools and libraries to obtain broad-band, among other services; and (4) Rural Health Care—provides funding to eligible health care providers for telecommunications and broadband services necessary for the provision of health care.

TELECOMMUNICATIONS RELAY SERVICES FUND, FEDERAL COMMUNICATIONS COMMISSION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 027-5700-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
Contributions for Telecommunications Relay Services, Telecommunications Relay Services Fund	1,333	1,498	1,516
2000 Total: Balances and receipts	1,333	1,498	1,516
Appropriations:			
Current law:			
Telecommunications Relay Services Fund, Federal Communications Commission	-1,333	-1,498	-1,516
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 027-5700-0-2-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Telecommunications Relay Services Fund	1,384	1,500	1,650
0002 Program Support	22	25	28

0900 Total new obligations, unexpired accounts (object class 41.0)	1,406	1,525	1,678
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	269	209	193
1021 Recoveries of prior year unpaid obligations	1	11	11
1033 Recoveries of prior year paid obligations	12	.....	.....
1070 Unobligated balance (total)	282	220	204
Budget authority:			
1201 Appropriation (special or trust fund)	1,333	1,498	1,516
1930 Total budgetary resources available	1,615	1,718	1,720
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	209	193	42
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	40	40	70
3010 New obligations, unexpired accounts	1,406	1,525	1,678
3020 Outlays (gross)	-1,405	-1,484	-1,504
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-11	-11
3050 Unpaid obligations, end of year	40	70	233
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	40	40	70
3200 Obligated balance, end of year	40	70	233
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,333	1,498	1,516
4100 Outlays, gross:			
4101 Outlays from new mandatory authority	1,165	1,336	1,354
4101 Outlays from mandatory balances	240	148	150
4110 Outlays, gross (total)	1,405	1,484	1,504
Offsets against gross budget authority and outlays:			
4123 Offsetting collections (collected) from:			
Non-Federal sources	-12	.....	.....
4143 Additional offsets against gross budget authority only:			
Recoveries of prior year paid obligations, unexpired accounts	12	.....	.....
4160 Budget authority, net (mandatory)	1,333	1,498	1,516
4170 Outlays, net (mandatory)	1,393	1,484	1,504
4180 Budget authority, net (total)	1,333	1,498	1,516
4190 Outlays, net (total)	1,393	1,484	1,504

As part of the Americans with Disabilities Act of 1990, Congress amended the Communications Act of 1934 to direct the Federal Communications Commission "to ensure that interstate and intrastate telecommunications relay services (TRS) are available, to the extent possible and in the most efficient manner, to hearing-impaired and speech-impaired individuals in the United States." Section 225 of the Communications Act also directs the Commission to prescribe regulations that "generally provide that costs caused by interstate telecommunications relay services shall be recovered from all subscribers for every interstate service and costs caused by intrastate telecommunications relay service shall be recovered from the intrastate jurisdiction." The shared-funding mechanism requires providers of interstate telecommunications services to contribute to a fund that reimburses TRS providers for the cost of providing interstate TRS and providers of intrastate telecommunications services to contribute to the reimbursement of TRS providers for the cost of providing intrastate TRS. All telecommunications service providers and certain other providers of telecommunications contribute to the TRS Fund based on a percentage of their end-user telecommunications revenues. These companies include, but are not limited to, wireline phone companies, wireless phone companies, paging service companies and certain Voice over Internet Protocol (VoIP) providers.

SPECTRUM AUCTION PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 027-0300-0-1-376	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)			

This program provided direct loans for the purpose of purchasing spectrum licenses at the Federal Communications Commission's auctions. The licenses were purchased on an installment basis, which constitutes an extension of credit. The first year of activity for this program was 1996. As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the direct loans obligated 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 and administrative expenses are estimated on a cash basis. The FCC no longer offers credit terms on purchases through spectrum auctions. Program activity relates to maintenance and close-out of existing loans.

SPECTRUM AUCTION DIRECT LOAN FINANCING ACCOUNT

Balance Sheet (in millions of dollars)

Identification code 027-4133-0-3-376		2023 actual	2024 actual
ASSETS:			
1101	Federal assets: Fund balances with Treasury	3	3
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross		
1402	Interest receivable		
1405	Allowance for subsidy cost (-)		
1499	Net present value of assets related to direct loans		
1999	Total assets	3	3
LIABILITIES:			
2105	Federal liabilities: Other	3	3
4999	Total liabilities and net position	3	3

AFFORDABLE CONNECTIVITY FUND

Program and Financing (in millions of dollars)

Identification code 027-1911-0-1-376		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Direct program activity	5,304	.....	.....
Budgetary resources:				
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5,539	314	314
1001	Discretionary unobligated balance brought fwd, Oct 1	5,501	.....	.....
1021	Recoveries of prior year unpaid obligations	72	.....	.....
1033	Recoveries of prior year paid obligations	7	.....	.....
1070	Unobligated balance (total)	5,618	314	314
1930	Total budgetary resources available	5,618	314	314
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	314	314	314
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,005	196	59
3010	New obligations, unexpired accounts	5,304	.....	.....
3020	Outlays (gross)	-6,041	-137	-36
3040	Recoveries of prior year unpaid obligations, unexpired	-72	.....	.....
3050	Unpaid obligations, end of year	196	59	23
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,005	196	59
3200	Obligated balance, end of year	196	59	23
Budget authority and outlays, net:				
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	6,001	137	36

	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4033	Non-Federal sources	-5	.....
	Additional offsets against gross budget authority only:		
4053	Recoveries of prior year paid obligations, unexpired accounts	5	.....
4080	Outlays, net (discretionary)	5,996	137
	Mandatory:		
	Outlays, gross:		
4101	Outlays from mandatory balances	40	.....
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4123	Non-Federal sources	-2	.....
	Additional offsets against gross budget authority only:		
4143	Recoveries of prior year paid obligations, unexpired accounts	2	.....
4170	Outlays, net (mandatory)	38	.....
4180	Budget authority, net (total) .....	.....
4190	Outlays, net (total)	6,034	137
			36

Congress established the Affordable Connectivity Fund in the amount of \$14.2 billion to support the Affordable Connectivity Program (ACP). This allocation was exhausted by June 2024, and the Commission wound down the ACP's operations.

Object Classification (in millions of dollars)

Identification code 027-1911-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2	Other services from non-Federal sources	2	.....
25.3	Other goods and services from Federal sources	2	.....
41.0	Grants, subsidies, and contributions	5,300	.....
99.9	Total new obligations, unexpired accounts	5,304	.....

SECURE AND TRUSTED COMMUNICATIONS NETWORKS ACT REIMBURSEMENT PROGRAM

Program and Financing (in millions of dollars)

Identification code 027-1912-0-1-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Obligations for Program Recipients from Original Appropriation	11	20
0002	Interest payment to Treasury .....	.....	70
0003	Obligations for Program Recipients from Borrowed Funds .....	.....	2,715
0900	Total new obligations, unexpired accounts	11	2,805
			163
Budgetary resources:			
1000	Unobligated balance:		
	Unobligated balance brought forward, Oct 1	47	36
	Budget authority:		
	Borrowing authority:		
1400	Borrowing authority .....	.....	3,080
1900	Budget authority (total) .....	.....	3,080
1930	Total budgetary resources available	47	3,116
	Memorandum (non-add) entries:		
1941	Unexpired unobligated balance, end of year	36	311
			148
Change in obligated balance:			
	Unpaid obligations:		
3000	Unpaid obligations, brought forward, Oct 1	1,592	978
3010	New obligations, unexpired accounts	11	2,805
3020	Outlays (gross)	-625	-1,789
3050	Unpaid obligations, end of year	978	1,994
	Memorandum (non-add) entries:		
3100	Obligated balance, start of year	1,592	978
3200	Obligated balance, end of year	978	1,994
			281
Budget authority and outlays, net:			
	Mandatory:		
4090	Budget authority, gross .....	.....	3,080
	Outlays, gross:		
4100	Outlays from new mandatory authority .....	.....	1,059
4101	Outlays from mandatory balances	625	730
4110	Outlays, gross (total)	625	1,789
4180	Budget authority, net (total) .....	.....	3,080
4190	Outlays, net (total)	625	1,789
			1,876

4011	Outlays from discretionary balances	6,001	137	36
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SECURE AND TRUSTED COMMUNICATIONS NETWORKS ACT REIMBURSEMENT
PROGRAM—Continued

The Secure and Trusted Communications Networks Act of 2019 directed the Commission to establish the Secure and Trusted Communications Networks Reimbursement Program (Rip-and-Replace Program) to reimburse providers of advanced communications service for costs reasonably incurred to remove, replace, and dispose of communications equipment or services in their networks that pose an unacceptable risk to national security. The Consolidated Appropriations Act, 2021 appropriated \$1.9 billion to the Commission to carry out the Secure and Trusted Communications Networks Act of 2019. That amount was less than the reasonable cost estimates submitted by Program recipients in their applications. On December 23, 2024, the Spectrum and Secure Technology and Innovation Act was enacted, authorizing the Commission to borrow from the Treasury of the United States up to an additional \$3.08 billion to carry out the Rip-and-Replace Program. The Commission borrowed the full amount authorized under the statute, and the Bureau will be allocating additional funding to Program recipients. Program recipients receiving a further allocation have one year from the initial distribution of funds from the further allocation to complete the permanent removal, replacement, and disposal of covered communications equipment and services, unless the Commission determines that a general or individual extension of that deadline is warranted.

Object Classification (in millions of dollars)

Identification code 027-1912-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	9	20	15
41.0 Grants, subsidies, and contributions	2	2,715	.....
43.0 Interest and dividends .....	.....	70	148
99.9 Total new obligations, unexpired accounts	11	2,805	163

EMERGENCY CONNECTIVITY FUND FOR EDUCATIONAL CONNECTIONS AND DEVICES

Program and Financing (in millions of dollars)

Identification code 027-1913-0-1-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	153	100	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	153	100	.....

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	624	54	.....
1021 Recoveries of prior year unpaid obligations	1,351	46	.....
1070 Unobligated balance (total)	1,975	100	.....
Budget authority:			
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1,768	.....	.....
1930 Total budgetary resources available	207	100	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	54	.....	.....

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,770	568	227
3010 New obligations, unexpired accounts	153	100	.....
3020 Outlays (gross)	-1,004	-395	-60
3040 Recoveries of prior year unpaid obligations, unexpired	-1,351	-46	.....
3050 Unpaid obligations, end of year	568	227	167
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,770	568	227
3200 Obligated balance, end of year	568	227	167

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	-1,768	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	1,004	395	60
4180 Budget authority, net (total)	-1,768	.....	.....

4190 Outlays, net (total)

1,004

395

60

Congress established a \$7.171 billion Emergency Connectivity Fund to help schools and libraries provide eligible equipment and broadband connectivity to students, school staff, and library patrons at locations that include locations other than the school or library during the COVID-19 emergency period. The Commission established the Emergency Connectivity Fund Program on May 10, 2021. Consistent with the intended emergency nature of the program and expiration of the public health emergency on May 11, 2023, the Emergency Connectivity Fund program sunset on June 30, 2024.

TV BROADCASTER RELOCATION FUND

Program and Financing (in millions of dollars)

Identification code 027-5610-0-2-376	2024 actual	2025 est.	2026 est.
Budgetary resources:			
1000 Unobligated balance:			
1021 Recoveries of prior year unpaid obligations	12	.....	.....
1070 Unobligated balance (total)	874	874	874
1930 Total budgetary resources available	874	874	874
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	874	874	874

Change in obligated balance:

Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1			
3000 Unpaid obligations, brought forward, Oct 1	69	53	35
3020 Outlays (gross)	-4	-18	-14
3040 Recoveries of prior year unpaid obligations, unexpired	-12	.....	.....
3050 Unpaid obligations, end of year	53	35	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	69	53	35
3200 Obligated balance, end of year	53	35	21

Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	4	18	14
4180 Budget authority, net (total)	4	18	14

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
027-242900 Fees for Services	20	23	23
027-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	4	.....	.....
General Fund Offsetting receipts from the public	24	23	23

ADMINISTRATIVE PROVISIONS

SEC. 510. Section 302 of the Universal Service Antideficiency Temporary Suspension Act is amended by striking "December 31, 2024" each place it appears and inserting "December 31, 2026".

SEC. 511. None of the funds appropriated by this Act may be used by the Federal Communications Commission to modify, amend, or change its rules or regulations for universal service support payments to implement the February 27, 2004, recommendations of the Federal-State Joint Board on Universal Service regarding single connection or primary line restrictions on universal service support payments.

FEDERAL DEPOSIT INSURANCE CORPORATION

The Federal Deposit Insurance Corporation (FDIC) was created by the Banking Act of 1933 to provide protection for bank depositors and to maintain stability and public confidence in the United States banking system. The Federal Deposit Insurance Corporation Improvement Act of 1991 generally requires the FDIC to use the least costly method to resolve failed banks and mandates that the FDIC take prompt corrective action against under-capitalized financial institutions. To protect depositors, the FDIC is authorized to promulgate and enforce rules and regulations relating to the supervision of insured institutions and to perform other regulatory and supervisory duties consistent with its responsibilities as an insurer.

**DEPOSIT INSURANCE
Federal Funds****DEPOSIT INSURANCE FUND****Program and Financing** (in millions of dollars)

Identification code 051-4596-0-4-373	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 FFB Financing Trust	3,215	2,216	2,216
0100 Direct program activities, subtotal	3,215	2,216	2,216
0802 Insurance	345	426	442
0803 Supervision	1,116	1,368	1,418
0804 Receivership Management	525	645	668
0805 General and Administrative	297	364	378
0809 Reimbursable program activities, subtotal	2,283	2,803	2,906
0810 Resolution Outlays	66,032	206	9,384
0899 Total reimbursable obligations	68,315	3,009	12,290
0900 Total new obligations, unexpired accounts	71,530	5,225	14,506
Budgetary resources:			
1000 Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	102,157	106,637	118,394
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	.....	-18,155	.....
1070 Unobligated balance (total)	102,157	88,482	118,394
1000 Unobligated balance:			
1400 Budget authority:			
1400 FFB Financing Trust	43,333	.....	.....
1710 Spending authority from offsetting collections, discretionary:			
1710 Spending authority from offsetting collections transferred to other accounts [051-4595] .....	.....	.....	-47
1800 Spending authority from offsetting collections, mandatory:			
1800 Collected	33,032	32,969	38,201
1800 Collected - FFB Financing Trust	1,425	2,216	2,216
1801 Change in uncollected payments, Federal sources	-1,732	.....	.....
1810 Spending authority from offsetting collections transferred to other accounts [051-4595]	-48	-48	.....
1850 Spending auth from offsetting collections, mand (total)	32,677	35,137	40,417
1900 Budget authority (total)	76,010	35,137	40,370
1930 Total budgetary resources available	178,167	123,619	158,764
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	106,637	118,394	144,258
Change in obligated balance:			
3000 Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	273	244	244
3010 New obligations, unexpired accounts	71,530	5,225	14,506
3020 Outlays (gross)	-71,559	-5,225	-14,459
3050 Unpaid obligations, end of year	244	244	291
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-19,887	-18,155	-18,155
3070 Change in uncollected pymts, Fed sources, unexpired	1,732	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-18,155	-18,155	-18,155
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-19,614	-17,911	-17,911
3200 Obligated balance, end of year	-17,911	-17,911	-17,864
Budget authority and outlays, net:			
4000 Discretionary:			
4000 Budget authority, gross .....	.....	.....	-47

4010 Outlays, gross:				
4010 Outlays from new discretionary authority .....	.....	.....	.....	-47
4090 Mandatory:				
4090 Budget authority, gross	76,010	35,137	40,417	
4100 Outlays, gross:				
4100 Outlays from new mandatory authority	3,215	2,216	2,216	
4101 Outlays from mandatory balances	68,344	3,009	12,290	
4110 Outlays, gross (total)	71,559	5,225	14,506	
4110 Offsets against gross budget authority and outlays:				
4121 Offsetting collections (collected) from:				
4121 Interest on Federal securities	-3,719	-4,427	-4,281	
4123 Non-Federal sources	-30,738	-30,758	-36,136	
4130 Offsets against gross budget authority and outlays (total)	-34,457	-35,185	-40,417	
4140 Additional offsets against gross budget authority only:				
4140 Change in uncollected pymts, Fed sources, unexpired	1,732	.....	.....
4160 Budget authority, net (mandatory)	43,285	-48	.....
4170 Outlays, net (mandatory)	37,102	-29,960	-25,911	
4180 Budget authority, net (total)	43,285	-48	-47	
4190 Outlays, net (total)	37,102	-29,960	-25,958	
Memorandum (non-add) entries:				
5000 Total investments, SOY: Federal securities: Par value	84,298	88,950	118,910	
5001 Total investments, EOY: Federal securities: Par value	88,950	118,910	144,868	

FDIC is the administrator of the Deposit Insurance Fund (DIF) and the primary purpose of the DIF is to insure deposits of insured deposit institutions (IDIs) and resolve failed IDIs upon appointment of the DIF as receiver in order to protect the depositors of failed banking institutions. The FDIC, as a receiver, is responsible for managing and disposing of the assets of failed institutions in an orderly and efficient manner. The DIF is primarily funded from deposit insurance assessments and interest earned on investments in U.S. Treasury securities. The FDIC is authorized to charge risk-based premiums on member institutions to restore and maintain adequate fund reserves, defined as a designated percentage of estimated insured deposits set by the FDIC before the beginning of each year. The Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111-203), enacted July 21, 2010, increased the minimum DIF reserve ratio (ratio of the DIF balance to total insured deposits) to 1.35 percent, up from 1.15 percent. In addition to raising the minimum reserve ratio, the Act also: (1) suspended dividends indefinitely, and in lieu of dividends, prescribed progressively lower assessment rates when the reserve ratio exceeds 2.0 percent and 2.5 percent and (2) permanently increased the insured deposit level to \$250,000 at banks insured by the FDIC. The FDIC Board has issued a final rule setting a long-term (greater than 10 years) reserve ratio target of 2.0 percent, with the goal of maintaining a positive fund balance during any future economic crises and maintaining a moderate, steady, long-term assessment rate that provides transparency and predictability to the banking sector. Pursuant to the Act, on September 15, 2020, the FDIC adopted a Restoration Plan to restore the DIF reserve ratio to at least the statutory minimum of 1.35 percent within 8 years. This took place after the DIF reserve ratio rate fell to 1.30 percent as of June 30, 2020. The FDIC continues to operate under an Amended Restoration Plan, adopted by the FDIC Board in June 2022, to restore the reserve ratio to at least 1.35 percent by September 30, 2028, absent extraordinary circumstances, as required by the FDI Act. The Amended Restoration Plan includes a uniform increase in initial base deposit insurance assessment rates of 2 basis points, effective January 1, 2023. As of September 30, 2024, the DIF reserve ratio was 1.25 percent.

On November 16, 2023, the FDIC issued a final rule to implement a special assessment to recover the DIF's estimated losses associated with uninsured depositors following the closures of Silicon Valley Bank and Signature Bank in connection with a systemic risk determination announced on March 12, 2023. The Budget estimates special assessment collections totaling \$16.3 billion from 2024 to 2026. The special assessments are recorded as an asset in the DIF balance on an accrual basis and are presented in the Budget as offsetting collections in the year they are estimated to be collected. The Budget reflects an adjustment to the unobligated balance carried forward into 2025 of \$14.7 billion to account for special assessments that have not yet been collected. Projected growth in the DIF balance in

DEPOSIT INSURANCE FUND—Continued

the Budget reflects projections of bank failures in line with historical experience and assessment revenue required to increase the reserve ratio over time. In 2023, the Department of the Treasury's Federal Financing Bank (FFB) purchased a \$50 billion note guaranteed by the FDIC in its corporate capacity as deposit insurer and regulator. In 2024, FFB purchased four additional notes guaranteed by the FDIC in its corporate capacity as deposit insurer and regulator for a total of \$43.3 billion. The Budget reflects cash flows related to the FFB-purchased notes, in addition to assessments, recoveries and expenditures of the DIF. The FDIC estimates that the FFB will be fully repaid by 2033 without recourse to FDIC's guarantee and the Budget reflects principal and interest amounts owed to FFB as offsetting collections in the DIF, with these amounts fully remitted to FFB in the year collected.

Object Classification (in millions of dollars)

Identification code 051-4596-0-4-373	2024 actual	2025 est.	2026 est.
Direct obligations:			
42.0 Resolution Outlays	1,790	.....	.....
43.0 Interest and dividends	1,425	2,216	2,216
99.0 Direct obligations	3,215	2,216	2,216
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,058	1,178	1,233
11.5 Other personnel compensation	55	203	212
11.9 Total personnel compensation	1,113	1,381	1,445
12.1 Civilian personnel benefits	473	476	498
21.0 Travel and transportation of persons	55	65	66
23.2 Rental payments to others	34	35	36
23.3 Communications, utilities, and miscellaneous charges	28	30	31
24.0 Printing and reproduction .....	.....	1	1
25.2 Other services from non-Federal sources	491	614	626
26.0 Supplies and materials	5	5	5
31.0 Equipment	59	117	118
32.0 Land and structures	19	73	74
41.0 Grants, subsidies, and contributions	6	6	6
42.0 Resolution Outlays	66,032	206	9,384
99.0 Reimbursable obligations	68,315	3,009	12,290
99.9 Total new obligations, unexpired accounts	71,530	5,225	14,506

Employment Summary

Identification code 051-4596-0-4-373	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	6,350	6,670	6,665

FSLIC RESOLUTION

Federal Funds

FSLIC RESOLUTION FUND

Program and Financing (in millions of dollars)

Identification code 051-4065-0-3-373	2024 actual	2025 est.	2026 est.
Budgetary resources:			
1000 Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	956	1,008	1,046
Budget authority:			
1800 Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections	52	38	40
1900 Budget authority (total)	52	38	40
1930 Total budgetary resources available	1,008	1,046	1,086
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,008	1,046	1,086
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	52	38	40
Offsets against gross budget authority and outlays:			
4121 Offsetting collections (collected) from:	-52	-38	-40
4180 Interest on Federal securities .....	.....	.....	.....
Budget authority, net (total) .....	.....	.....	.....

4190 Outlays, net (total)	-52	-38	-40
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	931	983	1,023
5001 Total investments, EOY: Federal securities: Par value	983	1,023	1,062

The FSLIC Resolution Fund (FRF) is the ultimate successor to FSLIC assets and liabilities from thrift resolutions prior to August 1989. Beginning in August 1989, the Resolution Trust Corporation (RTC) assumed responsibility for the FSLIC's unresolved cases. On December 31, 1995, the RTC was terminated and its assets and liabilities were transferred to FRF.

FRF operations are primarily funded from interest earned on investments in U.S. Treasury Overnight Certificates. The Financial Institutions Reform, Recovery, and Enforcement Act or FIRREA (P.L. 101-73) authorizes appropriations to make up for any shortfall. Currently, the FRF consists of two distinct pools of assets and liabilities. One is composed of the assets and liabilities of the FSLIC transferred to the FRF (FRF-FSLIC) and the other is composed of the RTC assets and liabilities (FRF-RTC). The assets of one pool are not available to satisfy obligations of the other. The FRF will continue operations until all of its assets are sold or otherwise liquidated, and all its liabilities are satisfied. Any funds remaining in the FRF-FSLIC will be paid to the U.S. Treasury. Any remaining FRF-RTC funds will be distributed to the Resolution Funding Corporation to pay interest on its bonds.

◆ ORDERLY LIQUIDATION

Federal Funds

ORDERLY LIQUIDATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 051-5586-0-2-373	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Risk-Based Assessments, Orderly Liquidation Fund	73	878
2000 Total: Balances and receipts	73	878
Appropriations:			
Current law:			
2101 Orderly Liquidation Fund	-73	-878
5099 Balance, end of year

◆ Program and Financing (in millions of dollars)

Identification code 051-5586-0-2-373	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Orderly Liquidation	2,223	5,339
0002 Administrative Expenses	2	6
0003 Interest to Treasury	46	178
0900 Total new obligations, unexpired accounts	2,271	5,523
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	73	878
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-4	-50
1260 Appropriations, mandatory (total)	69	828
Borrowing authority, mandatory:			
1400 Borrowing authority	2,336	4,979
1420 Borrowing authority permanently reduced	-134	-284
1440 Borrowing authority, mandatory (total)	2,202	4,695
1900 Budget authority (total)	2,271	5,523
1930 Total budgetary resources available	2,271	5,523
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2,271	5,523
3020 Outlays (gross)	-2,271	-5,523

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	2,271	5,523	
	Outlays, gross:			
4100	Outlays from new mandatory authority	2,271	5,523	
4180	Budget authority, net (total)	2,271	5,523	
4190	Outlays, net (total)	2,271	5,523	
Memorandum (non-add) entries:				
5080	Outstanding debt, SOY		-2,326	
5081	Outstanding debt, EOY		-2,326	-7,254
5082	Borrowing		-2,326	-4,928

Title II of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111-203) established an Orderly Liquidation Authority (OLA) permitting the appointment of the FDIC as receiver of financial companies whose failure and resolution under otherwise applicable Federal or State law is determined to have serious adverse effects on financial stability in the United States. The Federal Reserve Board and the FDIC, the Securities and Exchange Commission (for brokers or dealers) or the Federal Insurance Office (for insurance companies) must recommend in writing that the Secretary of the Treasury appoint the FDIC as the company's receiver.

The Secretary of the Treasury must then, in consultation with the President, determine whether seven criteria authorizing the appointment of the FDIC as receiver for the failing financial company have been satisfied, including finding that resolution under otherwise applicable law would have serious adverse effects on financial stability in the United States.

Object Classification (in millions of dollars)

Identification code 051-5586-0-2-373	2024 actual	2025 est.	2026 est.
Direct obligations:			
43.0 Admin	2	6	
43.0 Interest and Dividends	46	178	
43.0 Orderly Liquidation	2,223	5,339	
99.9 Total new obligations, unexpired accounts	2,271	5,523	

The FDIC's Office of Inspector General (FDIC OIG) is an independent unit within the FDIC that conducts audits, evaluations, and investigations of corporate activities. In addition, the OIG assists the FDIC in preventing and detecting fraud, waste, abuse, and mismanagement. The OIG was established by the FDIC Board pursuant to the Inspector General Act amendments of 1988 (P.L. 100-504). The Resolution Trust Corporation Completion Act (P.L. 103-204), enacted December 17, 1993, provided that the FDIC Inspector General be appointed by the President and confirmed by the Senate. The Completion Act thus added the FDIC to the list of establishments whose OIGs have separate appropriation accounts under Section 1105(a) of Title 31, United States Code, thereby safeguarding FDIC OIG's independence. Assessments paid to the Deposit Insurance Fund (DIF) by insured financial institutions and any other resources of the DIF, administered by the FDIC, fully fund FDIC OIG's appropriation. To the extent that FDIC OIG performs work in connection with the FSLIC Resolution Fund (FRF), the cost of such work is derived from the FRF.

Object Classification (in millions of dollars)

Identification code 051-4595-0-4-373	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation:			
11.1 Full-time permanent	27	30	28
11.3 Other than full-time permanent	2	1	1
11.9 Total personnel compensation	29	31	29
12.1 Civilian personnel benefits	15	14	14
21.0 Travel and transportation of persons	2	1	1
25.2 Other services from non-Federal sources	1	1	2
31.0 Equipment	1	1	1
99.9 Total new obligations, unexpired accounts	48	48	47

Employment Summary

Identification code 051-4595-0-4-373	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	138	143	157

FDIC—OFFICE OF INSPECTOR GENERAL

Federal Funds

OFFICE OF THE INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out chapter 4 of title 5, United States Code, \$47,000,000, to be derived from the Deposit Insurance Fund or, only when appropriate, the FSLIC Resolution 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 051-4595-0-4-373	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Office of the Inspector General (Reimbursable)	48	48	47
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1711 Transferred from other accounts [051-4596]	48	48	47
1930 Total budgetary resources available	48	48	47
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	48	48	47
3020 Outlays (gross)	-48	-48	-47
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	48	48	47
Outlays, gross:			
4010 Outlays from new discretionary authority	48	48	47
4180 Budget authority, net (total)	48	48	47
4190 Outlays, net (total)	48	48	47

FEDERAL DRUG CONTROL PROGRAMS

Federal Funds

HIGH INTENSITY DRUG TRAFFICKING AREAS 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 011-1070-0-1-754	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Grants and federal transfers	283	293	.....
0003 Auditing services and activities	5	4	.....
0004 Grants Management System	2	2	.....
0900 Total new obligations, unexpired accounts	290	299	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	24	20	20
1010 Unobligated balance transfer to other accts [070-0540]	-1	.....	.....
1010 Unobligated balance transfer to other accts [015-1100]	-1	.....	.....
1021 Recoveries of prior year unpaid obligations	10	.....	.....
1070 Unobligated balance (total)	32	20	20
Budget authority:			
Appropriations, discretionary:			
1100 New budget authority (gross), detail	299	299	.....
1120 Appropriations transferred to other accts [070-0540]	-2	.....	.....
1120 Appropriations transferred to other accts [015-1100]	-15	.....	.....
1120 Appropriations transferred to other accts [015-0200]	-2	.....	.....
1120 Appropriations transferred to other accts [015-0322]	-1	.....	.....
1120 Appropriations transferred to other accts [015-0324]	-1	.....	.....
1160 Appropriation, discretionary (total)	278	299	.....
1930 Total budgetary resources available	310	319	20

HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM—Continued

Program and Financing—Continued

Identification code 011-1070-0-1-754	2024 actual	2025 est.	2026 est.
1941 Memorandum (non-add) entries: Unexpired unobligated balance, end of year	20	20	20

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	323	333	227
3010 New obligations, unexpired accounts	290	299	.....
3011 Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020 Outlays (gross)	-270	-405	-179
3040 Recoveries of prior year unpaid obligations, unexpired	-10	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050 Unpaid obligations, end of year	333	227	48
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	323	333	227
3200 Obligated balance, end of year	333	227	48

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	278	299	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	31	75	.....
4011 Outlays from discretionary balances	239	330	179
4020 Outlays, gross (total)	270	405	179
4180 Budget authority, net (total)	278	299	.....
4190 Outlays, net (total)	270	405	179

The High Intensity Drug Trafficking Areas (HIDTA) program was established by the Anti-Drug Abuse Act of 1988, as amended, to provide assistance to federal, state, local, tribal, and territorial law enforcement entities operating in those areas most adversely affected by drug trafficking.

For 2026, the Budget proposes to transfer the HIDTA program to the Department of Justice. This proposal will enable ONDCP to focus resources on its core mission: to reduce drug use and its consequences by leading and coordinating the development, implementation, and assessment of U.S. drug policy.

Object Classification (in millions of dollars)			
Identification code 011-1070-0-1-754	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Auditing services and activities	5	4	.....
25.3 Other goods and services from Federal sources	2	2	.....
41.0 Grants and federal transfers	283	293	.....
99.9 Total new obligations, unexpired accounts	290	299	.....

OTHER FEDERAL DRUG CONTROL 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 011-1460-0-1-802	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Media Campaign	1	.....	.....
0002 Drug-Free Communities Program	109	109	.....
0003 Drug Court Training & Technical Assistance	6	3	.....
0006 Anti-Doping Activities	14	14	.....
0007 Section 103 of Public Law 114-198	4	5	.....
0008 Model Acts Program .....	.....	1	.....
0009 World Anti-Doping Agency Dues .....	.....	4	.....
0900 Total new obligations, unexpired accounts	134	136	.....

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	35	39	39
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	37	39	39

Budget authority:			
Appropriations, discretionary:			
1100 New budget authority (gross), detail	136	136	.....
1900 Budget authority (total)	136	136	.....
1930 Total budgetary resources available	173	175	39
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	39	39	39

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	16	21	14
3010 New obligations, unexpired accounts	134	136	.....
3020 Outlays (gross)	-127	-143	-14
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050 Unpaid obligations, end of year	21	14	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16	21	14
3200 Obligated balance, end of year	21	14	.....

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	136	136	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	119	122	.....
4011 Outlays from discretionary balances	8	21	14
4020 Outlays, gross (total)	127	143	14
4180 Budget authority, net (total)	136	136	.....
4190 Outlays, net (total)	127	143	14

This account is for other drug control activities authorized by the Office of National Drug Control Policy Reauthorization Act of 1998, as amended through Public Law 115-271.

For 2026, the Budget proposes to transfer the Drug-Free Communities Support (DFC) program, the Anti-Doping Activities program, and the World Anti-Doping Agency (WADA) Dues to the Department of Health and Human Services. This proposal will enable ONDCP to focus resources on its core mission: to reduce drug use and its consequences by leading and coordinating the development, implementation, and assessment of U.S. drug policy.

Object Classification (in millions of dollars)

Identification code 011-1460-0-1-802	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	1	4	.....
25.3 Other goods and services from Federal sources	13	13	.....
41.0 Grants, subsidies, and contributions	20	20	.....
94.0 Financial transfers	100	99	.....
99.9 Total new obligations, unexpired accounts	134	136	.....

Employment Summary

Identification code 011-1460-0-1-802	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2	2	2

FEDERAL ELECTION COMMISSION

Federal Funds

Salaries and Expenses

For necessary expenses to carry out the provisions of the Federal Election Campaign Act of 1971, \$70,882,634, of which not to exceed \$5,000 shall be available for 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 360-1600-0-1-808	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Federal Election Commission	80	81	71

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	9
1011	Unobligated balance transfer from other acct [047-0616]	6	3
1070	Unobligated balance (total)	6	9
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	80	81
1930	Total budgetary resources available	86	90
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	9
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	20	17
3010	New obligations, unexpired accounts	80	81
3011	Obligations ("upward adjustments"), expired accounts	1	.....
3020	Outlays (gross)	-83	-84
3041	Recoveries of prior year unpaid obligations, expired	-1	.....
3050	Unpaid obligations, end of year	17	14
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	20	17
3200	Obligated balance, end of year	17	14
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	80	81
Outlays, gross:			
4010	Outlays from new discretionary authority	68	74
4011	Outlays from discretionary balances	15	10
4020	Outlays, gross (total)	83	84
4180	Budget authority, net (total)	80	81
4190	Outlays, net (total)	83	84

The Federal Election Commission is responsible for facilitating transparency in the Federal election process through public disclosure of campaign finance activity and for encouraging voluntary compliance with the Federal Election Campaign Act by providing information and policy guidance about the Act and Commission regulations to the public, media, political committees, and election officials. The Commission is also responsible for enforcing the Act through audits, investigations, and civil litigation, and for developing the law by administering and interpreting the Act, the Presidential Election Campaign Fund Act, and the Presidential Primary Matching Payment Account Act.

The Commission is authorized to submit, concurrently, budget estimates to the President and the Congress.

Object Classification (in millions of dollars)

Identification code 360-1600-0-1-808	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
Full-time permanent			
11.1	41	41	37
11.3	Other than full-time permanent	1	1
11.9	Total personnel compensation	42	42
12.1	Civilian personnel benefits	15	16
23.1	Rental payments to GSA	5	6
23.3	Communications, utilities, and miscellaneous charges	1	1
25.2	Other services from non-Federal sources	11	11
25.3	Other goods and services from Federal sources	2	2
26.0	Supplies and materials	1	1
31.0	Equipment	3	2
99.9	Total new obligations, unexpired accounts	80	81

Employment Summary

Identification code 360-1600-0-1-808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	299	330	310

FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL

Federal Funds

FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL ACTIVITIES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 362-5547-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1110 Assessments, Federal Financial Institutions Examination Council Activities	22	22	22
2000 Total: Balances and receipts	22	22	22
Appropriations:			
Current law:			
2101 Federal Financial Institutions Examination Council Activities	-22	-22	-22
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 362-5547-0-2-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 FFIEC Activities			
22 22 22			
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	22	22	22
1900 Budget authority (total)	22	22	22
1930 Total budgetary resources available	22	22	22
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	22	22	22
3020 Outlays (gross)	-22	-22	-22
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	22	22	22
Outlays, gross:			
4100 Outlays from new mandatory authority	22	22	22
4180 Budget authority, net (total)	22	22	22
4190 Outlays, net (total)	22	22	22

The Federal Financial Institutions Examination Council (the Council) was established in 1979 pursuant to the Financial Institutions Regulatory and Interest Rate Control Act of 1978 (FIRA) (P.L. 95-630). In 1989, pursuant to the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) (P.L. 101-73), the Appraisal Subcommittee (ASC) was established within the Council. The Council has limited specified responsibilities regarding the ASC.

The Council is a formal interagency body empowered to prescribe uniform principles, standards, and report forms for the Federal examination of financial institutions; to make recommendations to promote uniformity in the supervision of financial institutions; and to conduct examiner training. Council members include a member of the Board of Governors of the Federal Reserve System, the Chairman of the Federal Deposit Insurance Corporation, the Chairman of the National Credit Union Administration, the Comptroller of the Currency, the Director of the Consumer Financial Protection Bureau, and the Chairman of the State Liaison Committee, which is made up of five representatives from state regulatory agencies that supervise financial institutions.

In addition to its responsibilities under FIRA and FIRREA, the Council was given responsibilities by the Housing and Community Development Act of 1980 (P.L. 96-399) and the Economic Growth and Regulatory Paperwork Reduction Act of 1996 (P.L. 104-208).

The Council's resources are provided by its Federal members and other fees and reimbursements.

FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL ACTIVITIES—Continued

Object Classification (in millions of dollars)

Identification code 362-5547-0-2-376	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.8 Personnel compensation: Special personal services payments	5	5	5
25.1 Advisory and assistance services	17	17	17
99.9 Total new obligations, unexpired accounts	22	22	22

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FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL APPRAISAL
SUBCOMMITTEE
Federal Funds
REGISTRY FEES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 362-5026-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	7	6	6
Receipts:			
Current law:			
1110 Registry Fees, Appraisal Subcommittee, Federal Institution Examination Council	8	10	10
1110 Incremental Registry Fees (Dodd-Frank Act) Appraisal Subcommittee	1	1	1
1199 Total current law receipts	9	11	11
1999 Total receipts	9	11	11
2000 Total: Balances and receipts	16	17	17
Appropriations:			
Current law:			
2101 Registry Fees	-10	-11	-11
2103 Registry Fees	-1	-1	-1
2132 Registry Fees	1	1	1
2199 Total current law appropriations	-10	-11	-11
2999 Total appropriations	-10	-11	-11
5099 Balance, end of year	6	6	6

Program and Financing (in millions of dollars)

Identification code 362-5026-0-2-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Administrative expenses	6	7	5
0002 Grants, subsidies and contributions	1	5	4
0900 Total new obligations, unexpired accounts	7	12	9
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	26	25
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	10	11	11
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	10	11	11
1930 Total budgetary resources available	33	37	36
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	26	25	27

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	6
3010 New obligations, unexpired accounts	7	12	9
3020 Outlays (gross)	-6	-8	-9
3050 Unpaid obligations, end of year	2	6	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	2	6
3200 Obligated balance, end of year	2	6	6

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	10	11	11
Outlays, gross:			
4100 Outlays from new mandatory authority	6	7	7
4101 Outlays from mandatory balances	.....	1	2
4110 Outlays, gross (total)	6	8	9
4180 Budget authority, net (total)	10	11	11
4190 Outlays, net (total)	6	8	9

The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (P.L. 101-73) established the Appraisal Subcommittee of the Federal Financial Institutions Examination Council (ASC). The ASC is composed of representatives of the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the National Credit Union Administration, the Office of the Comptroller of the Currency, the Department of Housing and Urban Development, the Consumer Financial Protection Bureau, and the Federal Housing Finance Agency.

The ASC is charged with ensuring that real estate appraisals used in federally-related transactions are performed in accordance with uniform standards by appraisers certified and licensed by the states. Its responsibilities include: (1) monitoring the requirements established by the states for the certification and licensing of appraisers and the registration and supervision of the operations and activities of appraisal management companies; (2) monitoring the requirements established by the Federal financial institutions' regulatory agencies regarding appraisal standards for federally-related transactions under their jurisdiction; (3) monitoring and reviewing the practices, procedures, activities, and organization of the Appraisal Foundation; (4) maintaining the National Registry of licensed and certified appraisers and appraisal management companies; (5) transmitting an annual report to Congress no later than June 15 of each year; and (6) making grants to the Appraisal Foundation and state appraiser certifying and licensing agencies.

The ASC's activities, including grants awarded to the Appraisal Foundation, were initially funded from a one-time appropriation of \$5 million. These funds were repaid to Treasury in 1998. The ASC is now operating on fee income from (1) appraisal management companies and (2) state-licensed and state-certified real estate appraisers in the National Registry.

Object Classification (in millions of dollars)

Identification code 362-5026-0-2-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	4	5
25.2 Other services from non-Federal sources	3	3	.....
41.0 Grants, subsidies, and contributions	1	5	4
99.0 Direct obligations	7	12	9
99.9 Total new obligations, unexpired accounts	7	12	9

Employment Summary

Identification code 362-5026-0-2-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	17	23	23

FEDERAL HOUSING FINANCE AGENCY

Federal Funds

FEDERAL HOUSING FINANCE AGENCY, ADMINISTRATIVE EXPENSES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 537-5532-0-2-371	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1110 FHFA, Fees on GSEs for Administrative Expenses	402	425	426

1140	Interest Earnings on Investments In Treasury Securities, FHFA	13	8	8
1199	Total current law receipts	415	433	434
1999	Total receipts	415	433	434
2000	Total: Balances and receipts	415	433	434
	Appropriations:			
	Current law:			
2101	Federal Housing Finance Agency, Administrative Expenses	-402	-425	-426
2101	Federal Housing Finance Agency, Administrative Expenses	-13	-8	-8
2199	Total current law appropriations	-415	-433	-434
2999	Total appropriations	-415	-433	-434
5099	Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 537-5532-0-2-371		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Federal Housing Finance Agency, Administrative Expenses (Direct)	394	418	418
0801	Federal Housing Finance Agency, Administrative Expenses (Reimbursable)	2	2	2
0900	Total new obligations, unexpired accounts	396	420	420
Budgetary resources:				
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	73	105	131
1021	Recoveries of prior year unpaid obligations	10	10	10
1033	Recoveries of prior year paid obligations	1	1	1
1070	Unobligated balance (total)	84	116	142
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	402	425	426
1201	Appropriation (interest earnings)	13	8	8
1260	Appropriations, mandatory (total)	415	433	434
	Spending authority from offsetting collections, mandatory:			
1800	Collected	2	2	2
1900	Budget authority (total)	417	435	436
1930	Total budgetary resources available	501	551	578
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	105	131	158

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	67	75	69
3010	New obligations, unexpired accounts	396	420	420
3020	Outlays (gross)	-378	-416	-451
3040	Recoveries of prior year unpaid obligations, unexpired	-10	-10	-10
3050	Unpaid obligations, end of year	75	69	28
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	67	75	69
3200	Obligated balance, end of year	75	69	28

Budget authority and outlays, net:

	Mandatory:			
4090	Budget authority, gross	417	435	436
	Outlays, gross:			
4100	Outlays from new mandatory authority	332	365	366
4101	Outlays from mandatory balances	46	51	85
4110	Outlays, gross (total)	378	416	451
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-2	-2	-2
4123	Non-Federal sources	-1	-1	-1
4130	Offsets against gross budget authority and outlays (total)	-3	-3	-3
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	1	1
4160	Budget authority, net (mandatory)	415	433	434
4170	Outlays, net (mandatory)	375	413	448
4180	Budget authority, net (total)	415	433	434
4190	Outlays, net (total)	375	413	448

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	135	178	222
5001	Total investments, EOY: Federal securities: Par value	178	222	229

The Federal Housing Finance Agency (FHFA) is the regulator of the housing Government-Sponsored Enterprises (GSEs) which include Fannie Mae, Freddie Mac, and the eleven Federal Home Loan Banks. FHFA was established by the Housing and Economic Recovery Act of 2008 (P.L. 110-289) which amended the Federal Housing Enterprise Safety and Soundness Act of 1992. FHFA receives direct funding for its activities from mandatory assessments on the GSEs.

Object Classification (in millions of dollars)

Identification code 537-5532-0-2-371	2024 actual	2025 est.	2026 est.
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Direct obligations:

11.1	Personnel compensation:			
11.1	Full-time permanent	141	154	154
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	12	12	12
11.9	Total personnel compensation	155	168	168
12.1	Civilian personnel benefits	62	67	67
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	1	1	1
23.2	Rental payments to others	9	.....	3
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	37	38	37
25.2	Other services from non-Federal sources	41	55	48
25.3	Other goods and services from Federal sources	7	7	7
25.7	Operation and maintenance of equipment	5	5	5
26.0	Supplies and materials	5	6	6
31.0	Equipment	12	13	13
94.0	Financial transfers	53	54	59
99.0	Direct obligations	391	418	418
99.0	Reimbursable obligations	2	2	2
99.5	Adjustment for rounding	3	.....	.....
99.9	Total new obligations, unexpired accounts	396	420	420

Employment Summary

Identification code 537-5532-0-2-371	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	728	869	869

OFFICE OF INSPECTOR GENERAL**Program and Financing** (in millions of dollars)

Identification code 537-5564-0-2-371	2024 actual	2025 est.	2026 est.
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Obligations by program activity:

0801	Office of Inspector General Reimbursable	54	59	59
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Budgetary resources:

	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	5
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	5	5	.....
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	54	54	59
1930	Total budgetary resources available	59	59	59
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	.....	.....

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12	12	8
3010	New obligations, unexpired accounts	54	59	59
3020	Outlays (gross)	-53	-63	-58
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	12	8	9
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	12	8
3200	Obligated balance, end of year	12	8	9

OFFICE OF INSPECTOR GENERAL—Continued
Program and Financing—Continued

Identification code 537-5564-0-2-371	2024 actual	2025 est.	2026 est.
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	54	54	59
Outlays, gross:			
4100 Outlays from new mandatory authority	42	46	50
4101 Outlays from mandatory balances	11	17	8
4110 Outlays, gross (total)	53	63	58
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-54	-54	-59
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-1	9	-1

The Federal Housing Finance Agency Office of Inspector General (FHFA-OIG), established in the Housing and Economic Recovery Act of 2008, has duties and responsibilities that are intended to facilitate the efficient and effective conduct of FHFA in its capacity as the primary regulator of the housing Government-Sponsored Enterprises (GSEs) and conservator of Fannie Mae and Freddie Mac. The IG is funded through FHFA's direct assessments on the housing GSEs.

Object Classification (in millions of dollars)

Identification code 537-5564-0-2-371	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	23	27	28
11.5 Other personnel compensation	2	.....	.....
11.9 Total personnel compensation	25	27	28
12.1 Civilian personnel benefits	12	13	13
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	5	5	5
25.3 Other goods and services from Federal sources	5	7	7
25.7 Operation and maintenance of equipment	1	2	2
31.0 Equipment	2	2	2
32.0 Land and structures	2	1	.....
99.9 Total new obligations, unexpired accounts	54	59	59

Employment Summary

Identification code 537-5564-0-2-371	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	117	155	155

FEDERAL LABOR RELATIONS AUTHORITY

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out functions of the Federal Labor Relations Authority, pursuant to Reorganization Plan Numbered 2 of 1978, and the Civil Service Reform Act of 1978, including services authorized by 5 U.S.C. 3109, and including hire of experts and consultants, hire of passenger motor vehicles, and including official reception and representation expenses (not to exceed \$1,500) and rental of conference rooms in the District of Columbia and elsewhere, \$27,643,000, of which \$1,271,065 shall be for the Office of the Inspector General: Provided, That public members of the Federal Service Impasses Panel may be paid travel expenses and per diem in lieu of subsistence as authorized by law (5 U.S.C. 5703) for persons employed intermittently in the Government service, and compensation as authorized by 5 U.S.C. 3109: Provided further, That, notwithstanding 31 U.S.C. 3302, funds received from fees charged to non-Federal participants at labor-management relations conferences shall be credited to and merged with this account, to be available without further appropriation for the costs of carrying out these conferences.

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 054-0100-0-1-805	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Authority	17	18	17
0002 Office of the General Counsel	11	11	10
0003 Federal Service Impasses Panel	1	1	1
0900 Total new obligations, unexpired accounts	29	30	28
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	30	30	28
1930 Total budgetary resources available	30	31	29
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	6	5	4
3010 New obligations, unexpired accounts	29	30	28
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-29	-31	-28
3041 Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050 Unpaid obligations, end of year	5	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	5	4
3200 Obligated balance, end of year	5	4	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	30	30	28
Outlays, gross:			
4010 Outlays from new discretionary authority	26	26	24
4011 Outlays from discretionary balances	3	5	4
4020 Outlays, gross (total)	29	31	28
4180 Budget authority, net (total)	30	30	28
4190 Outlays, net (total)	29	31	28

The Federal Labor Relations Authority (FLRA) is an independent administrative Federal agency created by Title VII of the Civil Service Reform Act of 1978 (the Statute) with a mission to carry out five statutory responsibilities: 1) determining the appropriateness of units for labor organization representation; 2) resolving complaints of unfair labor practices; 3) adjudicating exceptions to arbitrators' awards; 4) adjudicating legal issues relating to duty to bargain; and 5) resolving impasses during negotiations. All work throughout the agency is undertaken to support a single program—to administer and enforce the Statute by determining the respective rights of employees, agencies, and labor organizations in their relations with one another.

FLRA's authority is divided by law and by delegation among a three-member Authority and an Office of General Counsel, appointed by the President and subject to Senate confirmation; and the Federal Service Impasses Panel, which consists of ten part-time members appointed by the President.

FLRA does not initiate cases. Proceedings before FLRA originate from filings arising through the actions of Federal employees, Federal agencies, or Federal labor organizations. Nationwide, FLRA includes four Regional Offices and a Headquarters site in Washington, D.C.

Authority.—The Authority adjudicates appeals filed by either Federal agencies or Federal labor organizations on negotiability issues, exceptions to arbitration awards, representation petitions, eligibility of labor organizations for national consultation rights, and unfair labor practice complaints.

Office of the General Counsel.—The General Counsel investigates allegations of unfair labor practices. In addition, the General Counsel conducts elections concerning the exclusive recognition of labor organizations and certifies the results of elections.

Federal Service Impasses Panel.—The Panel resolves labor negotiation impasses between Federal agencies and labor organizations.

Object Classification (in millions of dollars)			
Identification code 054-0100-0-1-805	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	17	19	16
11.5 Other personnel compensation	1	.....	.....
11.9 Total personnel compensation	18	19	16
12.1 Civilian personnel benefits	6	6	5
23.1 Rental payments to GSA	2	2	3
25.2 Other services from non-Federal sources	1	2	2
25.3 Other goods and services from Federal sources	1	1	1
31.0 Equipment .....	.....	.....	1
99.0 Direct obligations	28	30	28
99.5 Adjustment for rounding	1	.....	.....
99.9 Total new obligations, unexpired accounts	29	30	28

Employment Summary			
Identification code 054-0100-0-1-805	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	110	108	85

FEDERAL MARITIME COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Federal Maritime Commission as authorized by section 46107 of title 46, United States Code, including services as authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles as authorized by section 1343(b) of title 31, United States Code; and uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code, \$40,000,000, of which \$2,000,000 shall remain available until September 30, 2027: Provided, That not to exceed \$3,500 shall be for official reception and representation expenses.

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

Program and Financing (in millions of dollars)			
Identification code 065-0100-0-1-403	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Inspector General			
0003 Operational and Administrative	37	37	37
0004 Multi-Year Operational and Administrative	1	2	2
0900 Total new obligations, unexpired accounts	39	40	40
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	40	40	40
1930 Total budgetary resources available	40	41	41
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	14	15	17
3010 New obligations, unexpired accounts	39	40	40
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-38	-38	-49
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	15	17	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14	15	17
3200 Obligated balance, end of year	15	17	8

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	40	40	40
4010 Outlays from new discretionary authority	30	32	32

4011 Outlays from discretionary balances	8	6	17
4020 Outlays, gross (total)	38	38	49
4180 Budget authority, net (total)	40	40	40
4190 Outlays, net (total)	38	38	49

The Federal Maritime Commission (FMC or Commission) regulates oceanborne transportation in the foreign commerce of the United States. The principal statutes administered by the Commission are codified at 46 U.S.C. 40101–44106 and 46 U.S.C. 3503. The Commission monitors the economic activities of ocean common carriers, marine terminal operators (MTOs), ports, and ocean transportation intermediaries who operate in U.S. foreign commerce to ensure that they maintain just and reasonable practices.

Competition: The Commission reviews competitive activities of common carrier alliances and other agreements among common carriers and/or terminal operators and monitors the international ocean transportation supply chain. The Commission processes and reviews agreements, service contracts, and service arrangements for compliance with statutory requirements; and reviews common carriers' privately published tariff systems for accessibility, accuracy, and reasonable terms in accordance with its enforcement of 46 U.S.C. Part A - Ocean Shipping.

Enforcement: The Commission maintains an enforcement program designed to investigate and prosecute violations of the law, and to assist regulated entities in achieving compliance. The Commission detects and appropriately remedies malpractices and violations of the prohibited acts set forth in 46 U.S.C. 41101–41109 and investigates complaints about charges assessed by common carriers pursuant to 46 U.S.C. 41310. The Commission also monitors the laws and practices of foreign governments which could have a discriminatory or otherwise adverse impact on shipping conditions in U.S. trades, and imposes remedial action, as appropriate, pursuant to 46 U.S.C. 42101–42109 and 46 U.S.C. 42301–42307 as well as enforces special regulatory requirements applicable to carriers owned or controlled by foreign governments pursuant to 46 U.S.C. 40701–40706.

Public Assistance: The Commission offers a voluntary information dispute resolution program to assist international ocean industry stakeholders with commercial disputes.

Ocean Transportation Intermediaries (OTIs): The Commission issues licenses to qualified OTIs operating in the United States and ensures that U.S. OTIs are bonded or maintain other evidence of financial responsibility pursuant to 46 U.S.C. 40901–40904.

Passenger Vessel Operators: The Commission ensures that passenger vessel operators demonstrate adequate financial responsibility to indemnify passengers in the event of nonperformance of voyages or passenger injury or death pursuant to 46 U.S.C. 44101–44106; and maintain liability insurance in accordance with 46 U.S.C. 3503(b)(1)(C).

Object Classification (in millions of dollars)			
Identification code 065-0100-0-1-403	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	18	18	18
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	20	20	20
12.1 Civilian personnel benefits	7	8	8
23.1 Rental payments to GSA	2	3	3
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	4	3	3
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	3	3	3
31.0 Equipment	1	1	1
99.9 Total new obligations, unexpired accounts	39	40	40

SALARIES AND EXPENSES—Continued			
Employment Summary			
Identification code 065-0100-0-1-403	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	127	133	133
GENERAL FUND RECEIPT ACCOUNTS			
(in millions of dollars)			
	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
065-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	1	.....	.....
General Fund Offsetting receipts from the public	1	.....	.....

FEDERAL MEDIATION AND CONCILIATION SERVICE

Federal Funds

SALARIES AND EXPENSES

For expenses necessary to carry out the closure of the Federal Mediation and Conciliation Service, \$7,400,000, 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 093-0100-0-1-505	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Dispute mediation and preventive mediation, public information, and grants	43	43	2
0002 Arbitration services	1	1	1
0003 Management and administrative support	10	10	4
0091 Direct program activities, subtotal	54	54	7
0101 Internal Training and Education	1	1	1
0799 Total direct obligations	55	55	8
0801 Reimbursable program activity	2	3	.....
0900 Total new obligations, unexpired accounts	57	58	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	10	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	54	54	7
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	2	1
1701 Change in uncollected payments, Federal sources	2	.....	.....
1750 Spending auth from offsetting collections, disc (total)	5	2	1
1900 Budget authority (total)	59	56	8
1930 Total budgetary resources available	68	66	16
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	10	8	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11	11	8
3010 New obligations, unexpired accounts	57	58	8
3020 Outlays (gross)	-57	-61	-11
3050 Unpaid obligations, end of year	11	8	5
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-6	-6
3070 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	5	2
3200 Obligated balance, end of year	5	2	-1

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	59	56	8
Outlays, gross:			
4010 Outlays from new discretionary authority	48	51	7
4011 Outlays from discretionary balances	9	10	4
4020 Outlays, gross (total)	57	61	11
Offsets against gross budget authority and outlays:			
4030 Offsetting collections (collected) from:			
Federal sources	-2	-1	.....
4033 Non-Federal sources	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total)	-3	-2	-1
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4060 Additional offsets against budget authority only (total)	-2	.....	.....
4070 Budget authority, net (discretionary)	54	54	7
4080 Outlays, net (discretionary)	54	59	10
4180 Budget authority, net (total)	54	54	7
4190 Outlays, net (total)	54	59	10

The Budget proposes to eliminate the Federal Mediation and Conciliation Service (FMCS), consistent with the President's efforts to decrease the size of the Federal Government to enhance accountability, reduce waste, and reduce unnecessary governmental entities. This account provides funding for the orderly closure of FMCS.

The Federal Mediation and Conciliation Service (FMCS) provides assistance to parties in labor disputes in industries affecting commerce through conciliation and mediation.

Dispute Mediation.—FMCS assists labor and management in the mediation disputes, other than those involving rail and air transportation, whenever such disputes threaten to cause a substantial interruption of interstate commerce or a major impairment to the national defense. FMCS also makes mediation and conciliation services available to Federal agencies and organizations representing Federal employees in the resolution of negotiation disputes. FMCS provides mandatory mediation and, where necessary, impartial boards of inquiry to assist in resolving labor disputes involving private nonprofit health care institutions.

Arbitration Services.—FMCS assists parties in disputes by utilizing the arbitration process for the resolution of disputes arising under or in the negotiation of collective bargaining agreements in the private and public sectors.

Management and Administrative Support.—This activity provides for overall management and administration, policy planning, research and evaluation, and employee development.

Object Classification (in millions of dollars)

Identification code 093-0100-0-1-505	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	28	35	3
12.1 Civilian personnel benefits	10	11	1
21.0 Travel and transportation of persons	2	1	.....
23.1 Rental payments to GSA	3	2	1
23.3 Communications, utilities, and miscellaneous charges	1	1	.....
25.2 Other services from non-Federal sources	3	1	1
25.3 Other goods and services from Federal sources	3	2	1
25.7 Operation and maintenance of equipment	2	1	1
26.0 Supplies and materials	1	1	.....
31.0 Equipment	2	.....	.....
99.0 Direct obligations	55	55	8
99.0 Reimbursable obligations	2	3	.....
99.9 Total new obligations, unexpired accounts	57	58	8

Employment Summary

Identification code 093-0100-0-1-505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	192	191	16
2001 Reimbursable civilian full-time equivalent employment	12	16	.....

FEDERAL MINE SAFETY AND HEALTH REVIEW COMMISSION

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Federal Mine Safety and Health Review Commission, \$16,890,000.

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 368-2800-0-1-554	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0001 Appellate Level	8	4	8
0002 Trial Level	9	10	9
0003 Commission support		4	.....
0900 Total new obligations, unexpired accounts	17	18	17

Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	18	18	17
1900 Budget authority (total)	18	18	17
1930 Total budgetary resources available	18	18	17
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	4	4
3010 New obligations, unexpired accounts	17	18	17
3020 Outlays (gross)	-17	-18	-18
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	4	4	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	4	4
3200 Obligated balance, end of year	4	4	3

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	18	18	17
4010 Outlays, gross:			
4011 Outlays from new discretionary authority	15	15	15
4011 Outlays from discretionary balances	2	3	3
4020 Outlays, gross (total)	17	18	18
4180 Budget authority, net (total)	18	18	17
4190 Outlays, net (total)	17	18	18

The Federal Mine Safety and Health Review Commission reviews and decides contested enforcement actions of the Secretary of Labor under the Federal Mine Safety and Health Act of 1977, as amended by the Mine Improvement and New Emergency Response Act of 2006. The Commission also adjudicates claims by miners and miners' representatives concerning their rights under law. The Commission holds fact-finding hearings and issues orders affirming, modifying, or vacating the Secretary's enforcement actions.

Object Classification (in millions of dollars)

Identification code 368-2800-0-1-554	2024 actual	2025 est.	2026 est.
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Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	7	10	10
11.3 Other than full-time permanent	1	.....	.....
11.9 Total personnel compensation	8	10	10
12.1 Civilian personnel benefits	3	3	3
23.1 Rental payments to GSA	2	2	2
25.1 Advisory and assistance services	1	.....	.....
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	2	2	1
99.0 Direct obligations	17	18	17
99.9 Total new obligations, unexpired accounts	17	18	17

Employment Summary

Identification code 368-2800-0-1-554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	58	67	55

FEDERAL PERMITTING IMPROVEMENT STEERING COUNCIL

Federal Funds

ENVIRONMENTAL REVIEW IMPROVEMENT FUND

For the Environmental Review Improvement Fund established pursuant to 42 U.S.C. 4370m-8(d), \$10,000,000, to remain available until expended, including for the payment of salaries, and the employment of experts and consultants under section 3109 of title 5, United States Code.

Program and Financing (in millions of dollars)

Identification code 473-5761-0-2-808	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0001 Salaries and expenses	119	88	54

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	335	218	131
1001 Discretionary unobligated balance brought fwd, Oct 1	3	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	336	218	131
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	10
1170 Advance appropriations, discretionary:			
1170 Advance appropriation	1	1	.....
1900 Budget authority (total)	1	1	10
1930 Total budgetary resources available	337	219	141
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	218	131	87

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	123	88
3010 New obligations, unexpired accounts	119	88	54
3020 Outlays (gross)	-16	-123	-58
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	123	88	84
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	123	88
3200 Obligated balance, end of year	123	88	84

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	1	10
4010 Outlays, gross:			
4010 Outlays from new discretionary authority	1	1	6
4011 Outlays from discretionary balances	5	1	.....
4020 Outlays, gross (total)	6	2	6
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	10	121	52
4180 Budget authority, net (total)	1	1	10
4190 Outlays, net (total)	16	123	58

The 2026 Budget requests \$10 million for the Federal Permitting Improvement Steering Council (Permitting Council). This request supports the authorized activities of the Permitting Council established under Title 41 of the Fixing America's Surface Transportation Act (FAST Act) (Public Law 114-94), as well as the authority of the Executive Director to use the Environmental Review Improvement Fund. The Permitting Council leads Government-wide efforts to improve the transparency, predictability, and accountability of the Federal environmental review and authorization process for qualifying infrastructure projects.

ENVIRONMENTAL REVIEW IMPROVEMENT FUND—Continued Object Classification (in millions of dollars)			
Identification code 473-5761-0-2-808	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2	3	3
11.3 Other than full-time permanent	1	.....	.....
11.9 Total personnel compensation	3	3	3
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	12	3	5
25.3 Other goods and services from Federal sources	97	76	39
41.0 Grants, subsidies, and contributions	5	5	5
99.0 Direct obligations	118	88	53
99.5 Adjustment for rounding	1	.....	1
99.9 Total new obligations, unexpired accounts	119	88	54

Employment Summary			
Identification code 473-5761-0-2-808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	18	20	20

FEDERAL TRADE COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Federal Trade Commission, including uniforms or allowances therefor, as authorized by 5 U.S.C. 5901–5902; services as authorized by 5 U.S.C. 3109; hire of passenger motor vehicles; and not to exceed \$2,000 for official reception and representation expenses, \$383,600,000, to remain available until expended, of which not less than \$2,700,000 shall be for necessary expenses of the Office of Inspector General: Provided, That not to exceed \$300,000 shall be available for use to contract with a person or persons for collection services in accordance with the terms of 31 U.S.C. 3718: Provided further, That, notwithstanding any other provision of law, not to exceed \$300,954,000 of offsetting collections derived from fees collected for premerger notification filings under the Hart-Scott-Rodino Antitrust Improvements Act of 1976 (15 U.S.C. 18a), regardless of the year of collection, shall be retained and used for necessary expenses in this appropriation: Provided further, That, notwithstanding any other provision of law, not to exceed \$15,000,000 in offsetting collections derived from fees to implement and enforce the Telemarketing Sales Rule, promulgated under the Telemarketing and Consumer Fraud and Abuse Prevention Act (15 U.S.C. 6101 et seq.), shall be credited to this account, and be retained and used for necessary expenses in this appropriation: Provided further, That the sum herein appropriated from the general fund shall be reduced as such offsetting collections are received during fiscal year 2026 so as to result in a final fiscal year 2026 appropriation from the general fund estimated at no more than \$67,646,000: Provided further, That none of the funds made available to the Federal Trade Commission may be used to implement subsection (e)(2)(B) of section 43 of the Federal Deposit Insurance Act (12 U.S.C. 1831t).

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 029-0100-0-1-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Protect Consumers	225	213	195
0002 Maintain Competition	228	213	189
0192 Subtotal, direct program	453	426	384
0799 Total direct obligations	453	426	384
0803 Salaries and Expenses (Reimbursable)	1	2	1
0900 Total new obligations, unexpired accounts	454	428	385
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	67	53	57
1001 Discretionary unobligated balance brought fwd, Oct 1	67	51	.....
1011 Unobligated balance transfer from other acct [047-0616]	3	.....	.....

1021 Recoveries of prior year unpaid obligations	11	4	5
1070 Unobligated balance (total)	81	57	62
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation [Net General Fund Appropriation]	167	141	68
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (cash) - HSR	245	271	301
1700 Offsetting collections (cash) - Do Not Call	16	14	15
1700 Offsetting collections (cash) - Reimb	1	2	1
1701 Change in uncollected payments, Federal sources	-1	.....	.....
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-2	.....	.....
1750 Spending auth from offsetting collections, disc (total)	259	287	317
1900 Budget authority (total)	426	428	385
1930 Total budgetary resources available	507	485	447
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	53	57	62
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	97	86	173
3010 New obligations, unexpired accounts	454	428	385
3020 Outlays (gross)	-454	-337	-361
3040 Recoveries of prior year unpaid obligations, unexpired	-11	-4	-5
3050 Unpaid obligations, end of year	86	173	192
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-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	95	85	172
3200 Obligated balance, end of year	85	172	191
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	426	428	385
Outlays, gross:			
4010 Outlays from new discretionary authority	380	198	131
4011 Outlays from discretionary balances	73	138	230
4020 Outlays, gross (total)	453	336	361
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-2	-1
4034 Offsetting governmental collections	-261	-285	-316
4040 Offsets against gross budget authority and outlays (total)	-262	-287	-317
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4070 Budget authority, net (discretionary)	165	141	68
4080 Outlays, net (discretionary)	191	49	44
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1	1	.....
4180 Budget authority, net (total)	165	141	68
4190 Outlays, net (total)	192	50	44
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	2	2	2
5092 Unexpired unavailable balance, EOY: Offsetting collections	2	2	2

The FTC's mission is to protect consumers and competition by preventing anticompetitive, deceptive, and unfair business practices through law enforcement, advocacy, and education without unduly burdening legitimate business activity. The FTC's mission is based on a vision of a vibrant economy characterized by vigorous competition and consumer access to accurate information.

Protect Consumers.—This goal is to prevent fraud, deception, and unfair business practices in the marketplace. The agency works to accomplish this goal through three objectives: 1) Identify and take actions to address deceptive or unfair practices that harm consumers; 2) Provide the public with knowledge and tools to prevent harm to consumers; and 3) Collaborate with domestic and international partners to enhance consumer protection.

Promote Competition.—This goal is to prevent anticompetitive mergers and other anticompetitive business practices in the marketplace. The agency works to accomplish this goal through three objectives: 1) Identify and take actions to address anticompetitive mergers and practices that harm

GULF COAST ECOSYSTEM RESTORATION COUNCIL—Continued
Object Classification—Continued

Identification code 471-1770-0-1-452		2024 actual	2025 est.	2026 est.
25.3	Other goods and services from Federal sources	2	2	2
41.0	Grants, subsidies, and contributions	241	248	247
99.0	Direct obligations	249	256	255
99.5	Adjustment for rounding	1	.....	.....
99.9	Total new obligations, unexpired accounts	250	256	255

Employment Summary

Identification code 471-1770-0-1-452		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment	25	25	25

HARRY S TRUMAN SCHOLARSHIP FOUNDATION
Federal Funds

PAYMENT TO THE HARRY S TRUMAN SCHOLARSHIP MEMORIAL TRUST FUND

SALARIES AND EXPENSES

For payment to the Harry S Truman Scholarship Foundation Trust Fund, established by section 10 of Public Law 93-642, \$2,000,000, 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 372-0950-0-1-502		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Payment to the Harry S Truman Scholarship Memorial Trust Fund	3	3	2
0900	Total new obligations, unexpired accounts (object class 94.0)	3	3	2
Budgetary resources:				
1100	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3	3	2
1930	Total budgetary resources available	3	3	2
Change in obligated balance:				
3010	Unpaid obligations:			
	New obligations, unexpired accounts	3	3	2
3020	Outlays (gross)	-3	-3	-2
Budget authority and outlays, net:				
4000	Discretionary:			
	Budget authority, gross	3	3	2
4010	Outlays, gross:			
	Outlays from new discretionary authority	3	3	2
4180	Budget authority, net (total)	3	3	2
4190	Outlays, net (total)	3	3	2

Public Law 93-642 established the Harry S Truman Scholarship Foundation to operate the scholarship program that is the permanent Federal memorial to the 33rd President of the United States. This account reflects appropriations made for payment to the Harry S Truman Scholarship Foundation Trust Fund.

Trust Funds

HARRY S TRUMAN MEMORIAL SCHOLARSHIP TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 372-8296-0-7-502		2024 actual	2025 est.	2026 est.
0100	Balance, start of year	32	32	33

Receipts:				
1140	Current law:			
	Interest on Investments, Harry S Truman Memorial Scholarship Trust Fund	2	1	1
1140	General Fund Payment, Harry S Truman Scholarship Trust Fund	3	3	2
1199	Total current law receipts	5	4	3
1999	Total receipts	5	4	3
2000	Total: Balances and receipts	37	36	36
Appropriations:				
2101	Current law:			
	Harry S Truman Memorial Scholarship Trust Fund	-5	-3	-2
5099	Balance, end of year	32	33	34

Program and Financing (in millions of dollars)

Identification code 372-8296-0-7-502		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Scholarship awards	2	2	1
0002	Program administration .....	.....	1	1
0900	Total new obligations, unexpired accounts	2	3	2
Budgetary resources:				
1000	Unobligated balance:			
	Unobligated balance brought forward, Oct 1	22	25	25
1201	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	5	3	2
1930	Total budgetary resources available	27	28	27
1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year	25	25	25
Change in obligated balance:				
3010	Unpaid obligations:			
	New obligations, unexpired accounts	2	3	2
3020	Outlays (gross)	-2	-3	-2
Budget authority and outlays, net:				
4090	Mandatory:			
	Budget authority, gross	5	3	2
4100	Outlays, gross:			
	Outlays from new mandatory authority	2	3	2
4180	Budget authority, net (total)	5	3	2
4190	Outlays, net (total)	2	3	2
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	10	35	35
5001	Total investments, EOY: Federal securities: Par value	35	35	35

Appropriations in 1975 and 1976, totaling \$30 million, established the Foundation's trust fund. The funds have been invested by the Secretary of the Treasury in U.S. Treasury securities, and the interest earned on these funds is available for carrying out the activities of the Foundation. The Foundation receives appropriations that are deposited in the trust fund and available for obligation.

The Foundation awards scholarships for qualified students who demonstrate outstanding potential for and interest in careers in public service at the local, State, or Federal level or in the non-profit sector. In its annual competition, the Foundation selects up to 65 new Truman Scholars. The maximum award is \$30,000 toward a graduate level degree program.

Scholarship awards.—This activity is comprised of scholarships awarded to cover eligible educational expenses.

Program administration.—This activity covers all costs of operating the program, including annual program announcement, interview and selection of Truman Scholars, calculation and disbursement of scholarship awards, monitoring of student progress, and special services and activities for scholars, including an orientation week for new scholars, a summer education and internship program, and workshops and conferences.

Object Classification (in millions of dollars)			
Identification code 372-8296-0-7-502	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	
12.1 Civilian personnel benefits		1	1
41.0 Grants, subsidies, and contributions	1	2	1
99.0 Direct obligations	2	3	2
99.9 Total new obligations, unexpired accounts	2	3	2

Employment Summary

Identification code 372-8296-0-7-502	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	5	5	5

INSTITUTE OF AMERICAN INDIAN AND ALASKA NATIVE CULTURE AND ARTS DEVELOPMENT

Federal Funds

PAYMENT TO THE INSTITUTE

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 373-2900-0-1-502	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payment to the Institute	13	12	
0900 Total new obligations, unexpired accounts (object class 41.0)	13	12	
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
Appropriation	13	12	
1930 Total budgetary resources available	13	12	
Change in obligated balance:			
Unpaid obligations:			
New obligations, unexpired accounts	13	12	
3020 Outlays (gross)	-13	-12	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	13	12	
4010 Outlays from new discretionary authority	13	12	
4180 Budget authority, net (total)	13	12	
4190 Outlays, net (total)	13	12	

The 2026 Budget proposes to eliminate funding for the Institute of American Indian and Alaska Native Culture and Arts Development.

INSTITUTE OF MUSEUM AND LIBRARY SERVICES

Federal Funds

OFFICE OF MUSEUM AND LIBRARY SERVICES: GRANTS AND ADMINISTRATION

For necessary expenses to carry out the closure of the Institute of Museum and Library Services, \$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 474-0300-0-1-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Assistance for museums	56	56	
0002 Assistance for libraries	211	211	
0003 Administration	28	28	6

0799 Total direct obligations	295	295	6
0801 Reimbursable program activity	9	18	
0900 Total new obligations, unexpired accounts	304	313	6

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	4	4
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	4	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	295	295	6
1700 Spending authority from offsetting collections, discretionary:			
Collected	9	18	
1900 Budget authority (total)	304	313	6
1930 Total budgetary resources available	308	317	10
1941 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	396	402	223
3010 New obligations, unexpired accounts	304	313	6
3020 Outlays (gross)	-292	-492	-212
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	402	223	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	396	402	223
3200 Obligated balance, end of year	402	223	17

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	304	313	6
4010 Outlays from new discretionary authority	48	106	2
4011 Outlays from discretionary balances	239	386	210
4020 Outlays, gross (total)	287	492	212
4030 Offsets against gross budget authority and outlays:			
4030 Offsetting collections (collected) from:			
4030 Federal sources	-9	-18	
4101 Mandatory:			
4101 Outlays from mandatory balances	5		
4180 Budget authority, net (total)	295	295	6
4190 Outlays, net (total)	283	474	212

The Institute of Museum and Library Services (IMLS) is the primary source of Federal support for the nation's libraries and museums. The Institute's organization, mission, and functions are defined in the Museum and Library Services Act, as amended, Public Law 115-410; the National Museum of African American History and Culture Act, Public Law 108-184; and the National Museum of the American Latino Act, Public Law 116-260, the Consolidated Appropriations Act, 2021. The Budget proposes to eliminate funding for several independent agencies, including the Institute of Museum and Library Services (IMLS), as part of the Administration's plan to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget requests \$6,000,000 to conduct an orderly closeout of IMLS beginning in 2026.

Object Classification (in millions of dollars)

Identification code 474-0300-0-1-503	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	11	11	2
12.1 Civilian personnel benefits	4	4	1
23.1 Rental payments to GSA	1	1	1
25.2 Other services from non-Federal sources	12	12	2
41.0 Grants, subsidies, and contributions	267	267	
99.0 Direct obligations	295	295	6
99.0 Reimbursable obligations	9	18	
99.9 Total new obligations, unexpired accounts	304	313	6

OFFICE OF MUSEUM AND LIBRARY SERVICES: GRANTS AND
ADMINISTRATION—Continued
Employment Summary

Identification code 474-0300-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	79	77	13

INTELLIGENCE COMMUNITY MANAGEMENT ACCOUNT

Federal Funds

INTELLIGENCE COMMUNITY MANAGEMENT ACCOUNT

For necessary expenses of the Intelligence Community Management Account, \$642,000,000.

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 467-0401-0-1-054	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Intelligence community management	621	629	642
0801 Intelligence Community Management Account (Reimbursable)	32	58	58
0900 Total new obligations, unexpired accounts	653	687	700

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	627	629	642
1121 Appropriations transferred from other acct [057-3600]	2	.....	.....
1160 Appropriation, discretionary (total)	629	629	642
Spending authority from offsetting collections, discretionary:			
1700 Collected	31	58	58
1701 Change in uncollected payments, Federal sources	1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	32	58	58
1900 Budget authority (total)	661	687	700
1930 Total budgetary resources available	661	687	700
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-8	.....	.....

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	109	202	194
3010 New obligations, unexpired accounts	653	687	700
3011 Obligations ("upward adjustments"), expired accounts	46	.....	.....
3020 Outlays (gross)	-587	-695	-699
3041 Recoveries of prior year unpaid obligations, expired	-19	.....	.....
3050 Unpaid obligations, end of year	202	194	195
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	108	200	192
3200 Obligated balance, end of year	200	192	193

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	661	687	700
Outlays, gross:			
4010 Outlays from new discretionary authority	493	530	540
4011 Outlays from discretionary balances	94	165	159
4020 Outlays, gross (total)	587	695	699
Offsets against gross budget authority and outlays:			
4030 Offsetting collections (collected) from:			
Federal sources	-37	-58	-58
Non-Federal sources:	-35	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-72	-58	-58
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052 Offsetting collections credited to expired accounts	41	.....	.....
4060 Additional offsets against budget authority only (total)	40	.....	.....

4070 Budget authority, net (discretionary)	629	629	642
4080 Outlays, net (discretionary)	515	637	641
4180 Budget authority, net (total)	629	629	642
4190 Outlays, net (total)	515	637	641

The Intelligence Community Management Account (ICMA) provides resources that directly support the Director of National Intelligence (DNI) in managing intelligence integration across the Intelligence Community (IC), such as the IC Inspector General, the IC Chief Information Officer, the Civil Liberties, Privacy, and Transparency Office and the IC Chief Financial Officer responsible for oversight of the National Intelligence Program annual budget cycle.

The ICMA funds the support functions of the Office of the Director of National Intelligence, including Legislative Affairs, General Counsel, Chief Operating Officer, Strategic Communications, and Military Affairs. ICMA also includes the Policy and Capabilities Directorate which is focused on policy and strategy, acquisitions and procurement, facilities, human capital, domestic engagement, information sharing and data, and science and technology initiatives.

Finally, the ICMA also funds select IC elements such as the National Intelligence Council, the President's Daily Briefing Staff, and the National Intelligence University. These elements are the DNI's principal advisory sources in executing their IC-wide management responsibilities and executing their role as advisor to the President. The National Intelligence Council provides analytical support to the DNI and to senior policy makers. The President's Daily Briefing Staff supports the production of the daily intelligence briefing provided to the President and his senior staff. The National Intelligence University is a federal degree-granting institution with a far-reaching mission to educate and prepare intelligence officers .

Object Classification (in millions of dollars)

Identification code 467-0401-0-1-054	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Full-time permanent	168	170	174
11.5 Other personnel compensation	11	12	12
11.9 Total personnel compensation	179	182	186
12.1 Civilian personnel benefits	52	41	41
21.0 Travel and transportation of persons	10	9	9
22.0 Transportation of things	5	5	5
23.1 Rental payments to GSA	2	1	1
23.3 Communications, utilities, and miscellaneous charges	4	4	4
24.0 Printing and reproduction	1	2	3
25.1 Advisory and assistance services	179	259	264
25.2 Other services from non-Federal sources	79	32	32
25.3 Other goods and services from Federal sources	3	6	6
25.4 Operation and maintenance of facilities	19	15	16
25.5 Research and development contracts	5	2	2
25.7 Operation and maintenance of equipment	77	66	68
26.0 Supplies and materials	3	1	1
31.0 Equipment	4	4	4
99.0 Direct obligations	622	629	642
99.0 Reimbursable obligations	31	58	58
99.9 Total new obligations, unexpired accounts	653	687	700

Employment Summary

Identification code 467-0401-0-1-054	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	948	984	980

INTERNATIONAL TRADE COMMISSION

Federal Funds

Salaries and Expenses

For necessary expenses of the International Trade Commission, including hire of passenger motor vehicles and services as authorized by section 3109 of title 5, United States Code, and not to exceed \$2,250 for official reception and representation expenses, \$134,000,000, to remain available until expended, of which not less than

\$2,096,176 shall be for the Office of Inspector General in carrying out the Inspector General Act of 1978 (5 U.S.C. 401 et seq.).

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 034-0100-0-1-153	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Research, investigations, and reports	130	131	134
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	9	.....
1021 Recoveries of prior year unpaid obligations	5	.....	.....
1070 Unobligated balance (total)	17	9	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	122	122	134
1930 Total budgetary resources available	139	131	134
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	22	27	16
3010 New obligations, unexpired accounts	130	131	134
3020 Outlays (gross)	-120	-142	-133
3040 Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3050 Unpaid obligations, end of year	27	16	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	22	27	16
3200 Obligated balance, end of year	27	16	17
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	122	122	134
Outlays, gross:			
4010 Outlays from new discretionary authority	104	115	126
4011 Outlays from discretionary balances	16	27	7
4020 Outlays, gross (total)	120	142	133
4180 Budget authority, net (total)	122	122	134
4190 Outlays, net (total)	120	142	133

The U.S. International Trade Commission (Commission) is an independent, nonpartisan Federal agency with specific responsibilities in investigating, adjudicating, and enforcing certain U.S. trade laws, providing relevant and timely analysis to the President and the Congress on trade issues, and maintaining the Harmonized Tariff Schedule of the United States (HTS).

For FY 2026, the Commission requests an appropriation of \$134 million to support its authorized operations. Pursuant to section 175 of the Trade Act of 1974, the budget estimates for the Commission are transmitted to Congress without revision by the President.

The Commission has three long-standing, statutory mandates: (1) to investigate and make determinations in proceedings involving imports claimed to injure a domestic industry, violations of U.S. intellectual property rights, or other unfair methods of competition in connection with imported goods; (2) to provide independent analysis and information on tariffs, trade, and competitiveness to the Congress and the President; and (3) to maintain the Harmonized Tariff Schedule of the United States (HTS).

Object Classification (in millions of dollars)

Identification code 034-0100-0-1-153	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	59	65	67
11.3 Other than full-time permanent	6	5	5
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	67	72	74
12.1 Civilian personnel benefits	23	26	25
23.1 Rental payments to GSA	11	11	11
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.1 Advisory and assistance services	4	2	2
25.2 Other services from non-Federal sources	2	1	1

25.3 Other goods and services from Federal sources	5	4	5
25.7 Operation and maintenance of equipment	11	10	10
26.0 Supplies and materials	2	2	2
31.0 Equipment	2	1	1
32.0 Land and structures	1	.....	.....
99.0 Direct obligations	130	131	133
99.5 Adjustment for rounding .....	.....	.....	1
99.9 Total new obligations, unexpired accounts	130	131	134

Employment Summary

Identification code 034-0100-0-1-153	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	420	437	437

JAMES MADISON MEMORIAL FELLOWSHIP FOUNDATION

Trust Funds

JAMES MADISON MEMORIAL FELLOWSHIP TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 381-8282-0-7-502	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1140 Earnings on Investments, James Madison Memorial Fellowship Foundation	2	2	2
2000 Total: Balances and receipts	2	2	2
Appropriations:			
Current law:			
2101 James Madison Memorial Fellowship Trust Fund	-2	-2	-2
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 381-8282-0-7-502	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0001 Fellowship awards	3	2	1
0002 Program administration	1	1

0900 Total new obligations, unexpired accounts	3	3	2
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Budgetary resources:

1000 Unobligated balance brought forward, Oct 1	37	36	35
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	2	2
1930 Total budgetary resources available	39	38	37
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	36	35	35

Change in obligated balance:

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

Budget authority and outlays, net:

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

JAMES MADISON MEMORIAL FELLOWSHIP TRUST FUND—Continued

Program and Financing—Continued

Identification code 381-8282-0-7-502	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	37	37	37
5001 Total investments, EOY: Federal securities: Par value	37	37	37

Public Laws 99-500, 101-208, and 102-221 established the James Madison Memorial Fellowship Foundation to operate a fellowship program to encourage graduate study of the framing, principles, and history of the American Constitution. Appropriations of \$10 million in 1988 and 1989 established the Foundation's trust fund. The funds have been invested by the Secretary of the Treasury in U.S. Treasury securities, and the interest earned on these funds is available for carrying out the activities of the Foundation. Funds raised from private sources and the surcharges from commemorative coin sales are also placed in the trust fund.

The Foundation is authorized to award graduate fellowships of up to \$24,000 to high school teachers of American history, American government, and civics. College seniors and recent college graduates who want to become secondary school teachers of these subjects are also eligible.

Fellowship awards.—This activity is comprised of fellowship awards to cover educational expenses. It also supports the Foundation's annual Summer Institute on the U.S. Constitution, which all current fellows are required to attend. The Institute is an intensive educational experience that will ensure that all fellows know the history of the framing, ratification, and implementation of the U.S. Constitution and the Bill of Rights.

Program administration.—This activity covers the costs of planning, fund-raising, and the operation of the fellowship program.

Object Classification (in millions of dollars)

Identification code 381-8282-0-7-502	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
41.0 Grants, subsidies, and contributions	2	2	1
99.0 Direct obligations	3	3	2
99.9 Total new obligations, unexpired accounts	3	3	2

Employment Summary

Identification code 381-8282-0-7-502	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	6	5	5

JAPAN-UNITED STATES FRIENDSHIP COMMISSION

Trust Funds

JAPAN-UNITED STATES FRIENDSHIP TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 382-8025-0-7-154	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Interest on Investment in Public Debt Securities, Japan-United States Friendship Commission	2	3	3
2000 Total: Balances and receipts	37	38	39
Appropriations:			
Current law:			
2101 Japan-United States Friendship Trust Fund	-2	-2	-2
5099 Balance, end of year	35	36	37

Program and Financing (in millions of dollars)

Identification code 382-8025-0-7-154	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Grants	2	2	2
0900 Total new obligations, unexpired accounts (object class 41.0)	2	2	2
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	2	2
1900 Budget authority (total)	2	2	2
1930 Total budgetary resources available	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2	2	2
3020 Outlays (gross)	-2	-2	-2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority	2	2	2
4180 Budget authority, net (total)	2	2	2
4190 Outlays, net (total)	2	2	2

Identification code 382-8025-0-7-154	2024 actual	2025 est.	2026 est.
5000 Total investments, SOY: Federal securities: Par value	36	35	35
5001 Total investments, EOY: Federal securities: Par value	35	35	35

The Japan-U.S. Friendship Commission was established as an independent Federal Government agency by the United States Congress in 1975 (P.L. 94-118) to strengthen the U.S.-Japan relationship through educational, cultural, and intellectual exchange. It administers a U.S. Government trust fund that originated in connection with the return to the Japanese government of certain U.S. facilities in Okinawa and for postwar U.S. assistance to Japan. The Commission is allowed to make expenditures from the fund in an amount, not to exceed five percent annually of the fund's original principal, to pay Commission expenses and to make grants to support its mission. The Commission is a grant making agency that supports research, education, public affairs and exchange with Japan. Its mission is to support reciprocal people-to-people understanding, and to promote partnerships that advance common interests between Japan and United States.

LEGAL SERVICES CORPORATION

Federal Funds

PAYMENT TO THE LEGAL SERVICES CORPORATION

For payment to the Legal Services Corporation to carry out the purposes of the Legal Services Corporation Act of 1974, \$21,000,000, to be used only for the closure of the Legal Services Corporation: Provided, That the Legal Services Corporation may continue to provide locality pay to officers and employees at a rate no greater than that provided by the Federal Government to Washington, DC-based employees as authorized by section 5304 of title 5, United States Code, notwithstanding section 1005(d) of the Legal Services Corporation Act (42 U.S.C. 2996d(d)): Provided further, That the authorities provided in section 205 of this Act shall be applicable to the Legal Services Corporation: Provided further, That, for the purposes of section 504 of this Act, the Legal Services Corporation shall be considered an agency of the United States Government.

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 020-0501-0-1-752	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payment to Legal Services Corporation	563	560	21
0900 Total new obligations, unexpired accounts (object class 41.0)	563	560	21

Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
Appropriation	560	560	21
Spending authority from offsetting collections, discretionary:			
Collected	3	.....	.....
Budget authority (total)	563	560	21
Total budgetary resources available	563	560	21
Change in obligated balance:			
Unpaid obligations:			
New obligations, unexpired accounts	563	560	21
Outlays (gross)	-563	-560	-21
Budget authority and outlays, net:			
Discretionary:			
Budget authority, gross	563	560	21
Outlays, gross:			
Outlays from new discretionary authority	563	560	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Federal sources	-3	.....	.....
Budget authority, net (total)	560	560	21
Outlays, net (total)	560	560	21

The Budget proposes to eliminate Federal funding for several independent entities, including the Legal Services Corporation (LSC), as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget requests \$21 million to conduct an orderly closeout of LSC in 2026.

ADMINISTRATIVE PROVISION—LEGAL SERVICES CORPORATION

None of the funds appropriated in this Act to the Legal Services Corporation shall be expended for any purpose prohibited or limited by, or contrary to any of the provisions of, sections 501, 502, 503, 504, 505, and 506 of Public Law 105–119, and all funds appropriated in this Act to the Legal Services Corporation shall be subject to the same terms and conditions set forth in such sections, except that all references in sections 502 and 503 to 1997 and 1998 shall be deemed to refer instead to 2025 and 2026, respectively: Provided, That for the purposes of applications of such sections 501 and 502, any requirement relating to the proportion of attorneys serving on the governing body of an entity providing legal assistance shall be deemed to be satisfied if at least 33 percent of such governing body is composed of attorneys otherwise meeting the criteria established by section 1007(c) of the Legal Services Corporation Act (42 U.S.C. 2996f(c)), and section 502(2)(b)(ii) of Public Law 104–134 shall not apply.

MARINE MAMMAL COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out the closure of the Marine Mammal Commission, \$1,000,000, 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 387–2200–0–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and expenses	5	5	1
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
Appropriation	5	5	1
Total budgetary resources available	5	5	1
Change in obligated balance:			
Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	1	1	1
New obligations, unexpired accounts	5	5	1
Outlays (gross)	-5	-5	-2

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

The Marine Mammal Commission is charged by the Marine Mammal Protection Act (MMPA) of 1972 to further the conservation of marine mammals and their environment through oversight of Federal agencies' MMPA implementation. The Budget proposes to terminate funding for the agency.

Object Classification (in millions of dollars)

Identification code 387–2200–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	1
25.1 Advisory and assistance services	2	2	.....
99.0 Direct obligations	4	4	1
99.5 Adjustment for rounding	1	1	.....
99.9 Total new obligations, unexpired accounts	5	5	1

Employment Summary

Identification code 387–2200–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	14	14	14

MERIT SYSTEMS PROTECTION BOARD

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses to carry out functions of the Merit Systems Protection Board pursuant to Reorganization Plan Numbered 2 of 1978, the Civil Service Reform Act of 1978, and the Whistleblower Protection Act of 1989 (5 U.S.C. 5509 note), including services as authorized by 5 U.S.C. 3109, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor vehicles, direct procurement of survey printing, and not to exceed \$2,000 for official reception and representation expenses, \$44,135,000, to remain available until September 30, 2027, and in addition not to exceed \$2,345,000, to remain available until September 30, 2027, for administrative expenses to adjudicate retirement appeals to be transferred from the Civil Service Retirement and Disability Fund in amounts determined by the Merit Systems Protection Board.

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 389–0100–0–1–805	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Adjudication	43	43	37
0002 Merit systems studies	2	2	2
0003 Management support	5	5	5
0799 Total direct obligations	50	50	44
0801 Salaries and Expenses (Reimbursable)	2	2	2
0900 Total new obligations, unexpired accounts	52	52	46

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	5

SALARIES AND EXPENSES—Continued			
Program and Financing—Continued			
Identification code 389-0100-0-1-805	2024 actual	2025 est.	2026 est.
Budget authority:			
Appropriations, discretionary:			
Appropriation	49	49	44
Spending authority from offsetting collections, discretionary:			
Collected	3	3	2
Budget authority (total)	52	52	46
Total budgetary resources available	57	57	51
Memorandum (non-add) entries:			
Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	10	10	4
New obligations, unexpired accounts	52	52	46
Outlays (gross)	-52	-58	-46
Unpaid obligations, end of year	10	4	4
Memorandum (non-add) entries:			
Obligated balance, start of year	10	10	4
Obligated balance, end of year	10	4	4
Budget authority and outlays, net:			
Discretionary:			
Budget authority, gross	52	52	46
Outlays, gross:			
Outlays from new discretionary authority	41	48	42
Outlays from discretionary balances	11	10	4
Outlays, gross (total)	52	58	46
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Federal sources	-3	-3	-2
Budget authority, net (total)	49	49	44
Outlays, net (total)	49	55	44

The Merit Systems Protection Board (MSPB) is an independent agency in the Executive Branch of the Federal Government that serves as the guardian of Federal merit systems. The Board's mission is to protect Federal merit systems and the rights of individuals within those systems. The MSPB accomplishes its mission by: hearing and deciding employee appeals from agency actions; hearing and deciding cases brought by the Office of Special Counsel involving alleged abuses of the merit systems, and other cases arising under the Board's original jurisdiction; conducting studies of the civil service and other merit systems in the Executive Branch to determine whether they are free from prohibited personnel practices; and providing oversight of the significant actions and regulations of the Office of Personnel Management (OPM) to determine whether they are in accord with merit system principles. The MSPB's inception began in 1883, when the Congress passed the Pendleton Act establishing the Civil Service Commission and a merit-based employment system for the Federal Government. The Pendleton Act grew out of the 19th century reform movement to curtail the excesses of political patronage in Government. As the Commission's responsibilities multiplied, a growing consensus emerged that it could not properly and adequately perform managerial and adjudicatory functions simultaneously. Concern over the inherent conflict of interest in the Commission's role as both rule-maker and judge was a principal motivating factor behind the enactment by the Congress of the Civil Service Reform Act of 1978. The Act replaced the Civil Service Commission with three new independent agencies: OPM, the Federal Labor Relations Authority, and MSPB. MSPB assumed the employee appeals functions of the Commission and was given the new responsibilities to perform merit systems studies and to review the significant actions of OPM.

Object Classification (in millions of dollars)

Identification code 389-0100-0-1-805	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	29	29	25
12.1 Civilian personnel benefits	10	10	8
23.1 Rental payments to GSA	4	4	4
23.3 Communications, utilities, and miscellaneous charges	1	1	1

25.2 Other services from non-Federal sources	2	2	2
25.3 Other goods and services from Federal sources	2	2	2
25.7 Operation and maintenance of equipment	1	1	1
31.0 Equipment	1	1	1
99.0 Direct obligations	50	50	44
99.0 Reimbursable obligations	2	2	2
99.9 Total new obligations, unexpired accounts	52	52	46

Employment Summary

Identification code 389-0100-0-1-805	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	174	165	165
2001 Reimbursable civilian full-time equivalent employment	12	12	12

MILITARY COMPENSATION AND RETIREMENT MODERNIZATION COMMISSION

Federal Funds

MILITARY COMPENSATION AND RETIREMENT MODERNIZATION COMMISSION

Program and Financing (in millions of dollars)

Identification code 479-2994-0-1-054	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	1	1	.....
Outlays (gross) .....	.....	-1	.....
Unpaid obligations, end of year	1	.....	.....
Memorandum (non-add) entries:			
Obligated balance, start of year	1	1	.....
Obligated balance, end of year	1	.....	.....

Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
Outlays from discretionary balances .....	.....	1	.....
Budget authority, net (total) .....	.....	.....	1
Outlays, net (total) .....	.....	.....	1

MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

Federal Funds

MORRIS K. UDALL AND STEWART L. UDALL TRUST FUND (INCLUDING TRANSFER OF FUNDS)

For payment to the Morris K. Udall and Stewart L. Udall Foundation, pursuant to the Morris K. Udall and Stewart L. Udall Foundation Act (20 U.S.C. 5601 et seq.), \$1,582,000, to remain available for direct expenditure until expended, of which, notwithstanding sections 8 and 9 of such Act, up to \$1,000,000 shall be available to carry out the activities authorized by section 6(7) of Public Law 102-259 and section 817(a) of Public Law 106-568 (20 U.S.C. 5604(7)): Provided, That all current and previous amounts transferred to the Office of Inspector General of the Department of the Interior will remain available until expended for audits and investigations of the Morris K. Udall and Stewart L. Udall Foundation, consistent with chapter 4 of title 5, United States Code, and for annual independent financial audits of the Morris K. Udall and Stewart L. Udall Foundation pursuant to the Accountability of Tax Dollars Act of 2002 (Public Law 107-289): Provided further, That previous amounts transferred to the Office of Inspector General of the Department of the Interior may be transferred to the Morris K. Udall and Stewart L. Udall Foundation for annual independent financial audits pursuant to the Accountability of Tax Dollars Act of 2002 (Public Law 107-289): Provided further, That contingent upon the enactment of legislation making interest earned from investments of the Trust Fund subject to appropriations, any interest earned during fiscal year 2024 from investments made from discretionary appropriations to the Morris K. Udall and Stewart L. Udall Trust Fund after the date provided for in such legislation shall be 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)			
	2024 actual	2025 est.	2026 est.
Identification code 487-0900-0-1-502			
Obligations by program activity:			
0001 Federal payment to Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation	2	2	2
0900 Total new obligations, unexpired accounts (object class 94.0)	2	2	2
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	2	2
1930 Total budgetary resources available	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2	2	2
3020 Outlays (gross)	-2	-2	-2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	2	2
Outlays, gross:			
4010 Outlays from new discretionary authority	2	2	2
4180 Budget authority, net (total)	2	2	2
4190 Outlays, net (total)	2	2	2

The Trust Fund is invested in Treasury securities with maturities suitable to the needs of the Fund. Interest revenues from the investments fund authorized Education and The University of Arizona partner programming, including the Native American Graduate Fellowships, Parks in Focus, Scholarships, and Udall Center for Studies in Public Policy (Udall center) activities including the Udall Archives.

The Udall Foundation is authorized by 20 U.S.C. 5604(7) to establish training programs for professionals in Native American and Alaska Native health care and public policy; the Udall Foundation provides these programs through the Native Nations Institute for Leadership, Management, and Policy (NNI), a program of the Udall Center. The Native American Congressional Internship Program, comanaged by the Udall Foundation and NNI, is funded through annual appropriations via an NNI set-aside, a portion of which is retained by the Udall Foundation for its direct expenditures on Internship programming. FY 2025 appropriations to the Trust Fund remain available for direct expenditure until expended.

ENVIRONMENTAL DISPUTE RESOLUTION FUND

For payment to the Environmental Dispute Resolution Fund to carry out activities authorized in the Environmental Policy and Conflict Resolution Act of 1998, \$3,862,000, 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)			
	2024 actual	2025 est.	2026 est.
Identification code 487-0925-0-1-306			
Obligations by program activity:			
0001 Environmental dispute resolution fund	7	6	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	12	13
1001 Discretionary unobligated balance brought fwd, Oct 1	8	7	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4	4	4
Spending authority from offsetting collections, mandatory:			
1800 Collected	3	3	3
1801 Change in uncollected payments, Federal sources	1	.....	.....
1850 Spending auth from offsetting collections, mand (total)	4	3	3
1900 Budget authority (total)	8	7	7
1930 Total budgetary resources available	19	19	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	13	14

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	.....
3010 New obligations, unexpired accounts	7	6	6
3020 Outlays (gross)	-6	-8	-6
3050 Unpaid obligations, end of year	2	.....	.....
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	-1	-3
3200 Obligated balance, end of year	-1	-3	-3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority	4	4	4
4011 Outlays from discretionary balances	1	.....	.....
4020 Outlays, gross (total)	5	4	4
Mandatory:			
4090 Budget authority, gross	4	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority	1	2	2
4101 Outlays from mandatory balances .....	.....	2	.....
4110 Outlays, gross (total)	1	4	2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-3	-3	-3
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4170 Outlays, net (mandatory)	-2	1	-1
4180 Budget authority, net (total)	4	4	4
4190 Outlays, net (total)	3	5	3
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value .....	.....	5	5
5001 Total investments, EOY: Federal securities: Par value	5	5	5

In 1998, Public Law 105-56 established the U.S. Institute for Environmental Conflict Resolution (U.S. Institute) as a part of the Udall Foundation. The Further Consolidated Appropriations Act, 2020 renamed the U.S. Institute as the John S. McCain III National Center for Environmental Conflict Resolution (National Center) to honor the legacy of Senator John McCain who was instrumental in the establishment of the Udall Foundation and its programs. The National Center's services produce cost savings across the Federal Government by reducing litigation and appeals, minimizing inefficiencies and the waste of agency resources that result from conflict, reducing instances of stalled or delayed environmental projects, avoiding lost economic opportunities, minimizing unnecessary and costly remediation when environmental issues are not dealt with in a timely manner, and avoiding public frustration and lost confidence in the Federal Government. Furthermore, the National Center conducts cost recovery from service fees and the use of contracted private-sector providers to facilitate many additional positive conflict resolution outcomes for the Nation beyond those possible solely from appropriated funding.

Object Classification (in millions of dollars)				
Identification code 487-0925-0-1-306		2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent		4	4	4
99.0 Direct obligations		4	4	4
99.0 Reimbursable obligations		3	2	2
99.9 Total new obligations, unexpired accounts	7	6	6	

ENVIRONMENTAL DISPUTE RESOLUTION FUND—Continued
Employment Summary

Identification code 487-0925-0-1-306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	34	30	27

Trust Funds

MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 487-8615-0-7-502	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	52	52	54
Receipts:			
Current law:			
1130 Donations, Morris K. Udall Scholarship Fund	2	2	2
1140 General Fund Payments, Morris K. Udall Scholarship Fund		2	2
1140 Interest on Investments, Morris K. Udall Scholarship Fund	2	2	2
1199 Total current law receipts	4	6	6
1999 Total receipts	4	6	6
2000 Total: Balances and receipts	56	58	60
Appropriations:			
Current law:			
2101 Morris K. Udall and Stewart L. Udall Foundation	-2	-2	-2
2101 Morris K. Udall and Stewart L. Udall Foundation	-2	-2	-2
2199 Total current law appropriations	-4	-4	-4
2999 Total appropriations	-4	-4	-4
5099 Balance, end of year	52	54	56

Program and Financing (in millions of dollars)

Identification code 487-8615-0-7-502	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation	4	4	4
0900 Total new obligations, unexpired accounts (object class 41.0)	4	4	4

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	2	2	2
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	2	2
1900 Budget authority (total)	4	4	4
1930 Total budgetary resources available	6	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	4	4	4
3020 Outlays (gross)	-4	-4	-4

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	2	2
Outlays, gross:			
4010 Outlays from new discretionary authority	2	2	2
Mandatory:			
4090 Budget authority, gross	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority	2	2	2
4101 Outlays from mandatory balances	2	.....	.....
4110 Outlays, gross (total)	4	2	2
4180 Budget authority, net (total)	4	4	4
4190 Outlays, net (total)	4	4	4
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	37	51	54
5001 Total investments, EOY: Federal securities: Par value	51	54	54

Public Law 102-259 established the Udall Foundation to award scholarships, fellowships, and internships for study related to the environment, and to Native Americans and Alaska Natives in fields related to health care and tribal public policy; connect youth to the Nation's public lands and natural resources through the Stewart L. Udall Parks In Focus Program (Parks in Focus); provide funding to the Udall Center for Studies in Public Policy (Udall Center) at The University of Arizona to conduct policy research and outreach on the environment and related themes; provide funding to the Native Nations Institute for Leadership, Management, and Policy (NNI), a program of the Udall Center, for research, education, and outreach on Native American and Alaska Native health care issues and Tribal public policy issues; and provide funding through the Udall Center to The University of Arizona Libraries, Special Collections, to serve as the repository for the papers of Morris K. Udall and Stewart L. Udall (Udall Archives).

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

Federal Funds

OPERATING EXPENSES

For necessary expenses in connection with the administration of the National Archives and Records Administration and archived Federal records and related activities, as provided by law, and for expenses necessary for the review and declassification of documents, the activities of the Public Interest Declassification Board, the operations and maintenance of the electronic records archives, the hire of passenger motor vehicles, and for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning, \$404,250,000, of which \$20,000,000 shall remain available until expended for expenses necessary to enhance the Federal Government's ability to electronically preserve, manage, and store Government records.

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 088-0300-0-1-804	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0001 Legislative Archives, Presidential Libraries, and Museum Services	129	141	127
0002 Citizen Services	139	144	134
0003 Agency and Related Services	64	74	64
0004 Facility Operations	71	63	60
0007 Electronic Records Initiative	37	48	21
0799 Total direct obligations	440	470	406
0888 Operating Expenses (Reimbursable)	2	2	1
0900 Total new obligations, unexpired accounts	442	472	407

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	37	20	1
1010 Unobligated balance transfer to other accts [130-3000]	-5	.....	.....
1021 Recoveries of prior year unpaid obligations	1	1	1
1070 Unobligated balance (total)	33	21	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	427	450	404
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	2	1
1900 Budget authority (total)	429	452	405
1930 Total budgetary resources available	462	473	407
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	20	1	.....

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	93	89	124
3010 New obligations, unexpired accounts	442	472	407
3011 Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020 Outlays (gross)	-442	-436	-412
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1

3041	Recoveries of prior year unpaid obligations, expired	-5	.....	.....
3050	Unpaid obligations, end of year	89	124	118
3100	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	93	89	124
3200	Obligated balance, end of year	89	124	118

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	429	452	405
	Outlays, gross:			
4010	Outlays from new discretionary authority	365	371	332
4011	Outlays from discretionary balances	77	65	80
4020	Outlays, gross (total)	442	436	412
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	-2	-1
4040	Offsets against gross budget authority and outlays (total)	-2	-2	-1
4180	Budget authority, net (total)	427	450	404
4190	Outlays, net (total)	440	434	411

This appropriation provides for the operation of the Federal Government's archives and records management activities, the preservation of permanently valuable historical records, and their access and use by the public.

Presidential Libraries, Public Museum Engagement and Legislative Archives.—This activity provides for the Center for Legislative Archives and the White House Liaison Division, which provide records management services to Congress and the White House; the Presidential Libraries of sixteen former Presidents; and nationwide education, outreach, and exhibits programs, including the National Archives Museum in Washington, DC.

Citizen Services.—This activity provides for public access to and engagement with permanently valuable Federal Government records by the researcher community and the general public at public research rooms, online at www.archives.gov, and through innovative tools and technology to support collaboration with the public.

Agency and Related Services.—This activity provides for the services NARA provides to other Federal agencies, including records management, appropriate declassification of classified national security information, oversight of the classification system and controlled, unclassified information, and improvements to the administration of the Freedom of Information Act by the Office of Government Information Services; the electronic records management activities of the Electronic Records Archives system; and publication of the Federal Register and U.S. Statutes-at-Large.

Facility Operations.—This activity provides for the operations and maintenance of NARA facilities.

Electronic Records Initiative.—This activity provides for expenses necessary to enhance the Federal Government's ability to electronically preserve, manage, and store Government records.

Object Classification (in millions of dollars)

Identification code 088-0300-0-1-804		2024 actual	2025 est.	2026 est.
Direct obligations:				
	Personnel compensation:			
11.1	Full-time permanent	164	177	160
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	167	180	163
12.1	Civilian personnel benefits	62	68	62
21.0	Travel and transportation of persons	1	.....	.....
22.0	Transportation of things		1	1
23.1	Rental payments to GSA	8	8	7
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	14	14	13
25.1	Advisory and assistance services	12	16	13
25.2	Other services from non-Federal sources	31	48	33
25.3	Other goods and services from Federal sources	27	24	23
25.4	Operation and maintenance of facilities	38	39	36
25.7	Operation and maintenance of equipment	41	39	27
26.0	Supplies and materials	2	3	2
31.0	Equipment	22	27	24
32.0	Land and structures	14	2	1
99.0	Direct obligations	440	470	406
99.0	Reimbursable obligations	2	2	1

99.9	Total new obligations, unexpired accounts	442	472	407
Employment Summary				
Identification code 088-0300-0-1-804	2024 actual	2025 est.	2026 est.	
1001 Direct civilian full-time equivalent employment	1,404	1,584	1,448	
2001 Reimbursable civilian full-time equivalent employment	22	18	18	

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Reform Act of 2008, Public Law 110-409, 122 Stat. 4302-16 (2008), and the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), as amended, and for the hire of passenger motor vehicles, \$5,920,000.

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 088-0305-0-1-804		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Office of Inspector General	4	6	6
Budgetary resources:				
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	6	6	6
1930	Total budgetary resources available	6	6	6
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2	.....	.....
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	.....
3010	New obligations, unexpired accounts	4	6	6
3020	Outlays (gross)	-4	-7	-6
3050	Unpaid obligations, end of year	1	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	.....
3200	Obligated balance, end of year	1	.....	.....

Budget authority and outlays, net:

4000	Budget authority, gross	6	6	6
Discretionary:				
4010	Outlays from new discretionary authority	3	6	6
4011	Outlays from discretionary balances	1	1	.....
4020	Outlays, gross (total)	4	7	6
4180	Budget authority, net (total)	6	6	6
4190	Outlays, net (total)	4	7	6

The Office of Inspector General (OIG) provides independent audits, investigations, and other services; and serves as an independent, internal advocate to promote economy, efficiency, and effectiveness at NARA. The Inspector General Act of 1978, as amended, established the OIG's independent role and general responsibilities. The OIG investigates misconduct, evaluates NARA's performance, makes recommendations for improvements, and follows up to ensure economical, efficient, and effective operations and compliance with laws, policies, and regulations.

Object Classification (in millions of dollars)

Identification code 088-0305-0-1-804		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	2	2	3
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	1	3	2
99.9	Total new obligations, unexpired accounts	4	6	6

OFFICE OF INSPECTOR GENERAL—Continued
Employment Summary

Identification code 088-0305-0-1-804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	12	12	20

REPAIRS AND RESTORATION

For the repair, alteration, and improvement of archives facilities, and to provide adequate storage for holdings, \$4,500,000, 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 088-0302-0-1-804	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0001 Repairs and Restoration (Direct)	30	62	22
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	76	72	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	26	8	5
1930 Total budgetary resources available	102	80	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	72	18	1

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	18	26
3010 New obligations, unexpired accounts	30	62	22
3020 Outlays (gross)	-22	-54	-33
3050 Unpaid obligations, end of year	18	26	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	18	26
3200 Obligated balance, end of year	18	26	15

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	26	8	5
Outlays, gross:			
4010 Outlays from new discretionary authority	14	7	4
4011 Outlays from discretionary balances	8	47	29
4020 Outlays, gross (total)	22	54	33
4180 Budget authority, net (total)	26	8	5
4190 Outlays, net (total)	22	54	33

This appropriation provides for the repair, alteration, and improvement of National Archives facilities and Presidential Libraries nationwide. Funding provided allows NARA to maintain a safe environment for public visitors and researchers, NARA employees, and the permanently valuable Federal Government records stored in NARA buildings.

Object Classification (in millions of dollars)

Identification code 088-0302-0-1-804	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	2	.....	.....
25.2 Other services from non-Federal sources	8	.....	.....
25.4 Operation and maintenance of facilities	1	.....	.....
32.0 Land and structures	17	39	12
41.0 Grants, subsidies, and contributions	2	23	10
99.9 Total new obligations, unexpired accounts	30	62	22

NATIONAL HISTORICAL PUBLICATIONS AND RECORDS COMMISSION
GRANTS 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 088-0301-0-1-804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 National Historical Publications and Records Commission (Direct)	45	18	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	45	18	.....

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	7	.....
1021 Recoveries of prior year unpaid obligations	1	1	.....
1070 Unobligated balance (total)	4	8	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	48	10	.....
1930 Total budgetary resources available	52	18	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	.....	.....

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	41	72	22
3010 New obligations, unexpired accounts	45	18	.....
3020 Outlays (gross)	-13	-67	-20
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	.....
3050 Unpaid obligations, end of year	72	22	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	41	72	22
3200 Obligated balance, end of year	72	22	2

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	48	10	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	.....
4011 Outlays from discretionary balances	13	66	20
4020 Outlays, gross (total)	13	67	20
4180 Budget authority, net (total)	48	10	.....
4190 Outlays, net (total)	13	67	20

The Budget does not include funding for the National Historical Publications and Records Commission (NHPRC) grants program .

RECORDS CENTER REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 088-4578-0-4-804	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0801 Records Center Revolving Fund (Reimbursable)	249	247	231
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	56	29	26
1011 Unobligated balance transfer from other acct [047-0616] .....	.....	2	.....
1021 Recoveries of prior year unpaid obligations	12	5	5
1070 Unobligated balance (total)	68	36	31
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	218	237	236
1701 Change in uncollected payments, Federal sources	-8	.....	.....
1750 Spending auth from offsetting collections, disc (total)	210	237	236
1900 Budget authority (total)	210	237	236
1930 Total budgetary resources available	278	273	267
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	29	26	36

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	49	41	46
3010 New obligations, unexpired accounts	249	247	231
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-246	-237	-236
3040 Recoveries of prior year unpaid obligations, unexpired	-12	-5	-5

3050	Unpaid obligations, end of year	41	46	36	1130	Interest and Dividends on Non-Federal Securities, National Archives Gift Fund	1	1	1
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-47	-39	-39	1130	Realized Gains on Non-Federal Securities, National Archives Gift Fund	1	1	1
3070	Change in uncollected pymts, Fed sources, unexpired	8	.....	.....	1130	Proceeds from Non-Federal Securities not Immediately Reinvested, National Archives Gift Fund	1	1	1
3090	Uncollected pymts, Fed sources, end of year	-39	-39	-39	1140	Earnings on Investments in Federal Securities, National Archives Gift Fund	1	1	1
3100	Memorandum (non-add) entries:				1199	Total current law receipts	11	6	5
3200	Obligated balance, start of year	2	2	7	1999	Total receipts	11	6	5
	Obligated balance, end of year	2	7	-3	2000	Total: Balances and receipts	12	8	7
	Budget authority and outlays, net:								
	Discretionary:								
4000	Budget authority, gross	210	237	236	2101	Appropriations:			
	Outlays, gross:					Current law:			
4010	Outlays from new discretionary authority	205	206	205	2101	National Archives Gift Fund	-10	-6	-5
4011	Outlays from discretionary balances	41	31	31	5099	Balance, end of year	2	2	2
4020	Outlays, gross (total)	246	237	236					
	Offsets against gross budget authority and outlays:								
	Offsetting collections (collected) from:								
4030	Federal sources	-217	-237	-236					
4033	Non-Federal sources	-2	.....	.....			
4040	Offsets against gross budget authority and outlays (total)	-219	-237	-236					
	Additional offsets against gross budget authority only:								
4050	Change in uncollected pymts, Fed sources, unexpired	8	.....	.....			
4052	Offsetting collections credited to expired accounts	1	.....	.....			
4060	Additional offsets against budget authority only (total)	9	.....	.....			
4080	Outlays, net (discretionary)	27	.....	.....			
4180	Budget authority, net (total) .....	.....	.....	.....		
4190	Outlays, net (total)	27	.....	.....			

This full cost recovery revolving fund provides for the storage and related services that NARA Records Centers provide to Federal agency customers. NARA Federal Records Centers provide low-cost, high-quality storage and related services, including: transfer, reference, re-file, and disposal services for temporary and pre-archival Federal Government records.

Object Classification (in millions of dollars)

Identification code 088-4578-0-4-804		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
	Personnel compensation:			
11.1	Full-time permanent	80	86	75
11.5	Other personnel compensation	7	4	7
11.9	Total personnel compensation	87	90	82
12.1	Civilian personnel benefits	33	33	29
22.0	Transportation of things	4	4	4
23.1	Rental payments to GSA	48	53	52
23.2	Rental payments to others	6	7	13
23.3	Communications, utilities, and miscellaneous charges	6	6	6
25.1	Advisory and assistance services	3	5	4
25.2	Other services from non-Federal sources	12	11	11
25.3	Other goods and services from Federal sources	12	11	11
25.4	Operation and maintenance of facilities	2	1	.....
25.7	Operation and maintenance of equipment	11	11	9
26.0	Supplies and materials	2	2	2
31.0	Equipment	18	12	8
32.0	Land and structures	5	1	.....
99.0	Reimbursable obligations	249	247	231
99.9	Total new obligations, unexpired accounts	249	247	231

Employment Summary

Identification code 088-4578-0-4-804		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment	1,281	1,193	1,092

Trust Funds

NATIONAL ARCHIVES GIFT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 088-8127-0-7-804		2024 actual	2025 est.	2026 est.
0100	Balance, start of year	1	2	2
Receipts:				
	Current law:			
1130	Gifts and Bequests, National Archives Gift Fund	8	2	1

Program and Financing (in millions of dollars)

Identification code 088-8127-0-7-804		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0801	National Archives Gift Fund (Reimbursable)	5	12	6
Budgetary resources:				
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	14	8
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	10	6	5
1930	Total budgetary resources available	19	20	13
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	14	8	7

Change in obligated balance:

3000	Unpaid obligations, brought forward, Oct 1 .....	.....	1	7
3010	New obligations, unexpired accounts	5	12	6
3020	Outlays (gross)	-4	-6	-5
3050				
3050	Unpaid obligations, end of year	1	7	8
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	.....	1	7
3200	Obligated balance, end of year	1	7	8

Budget authority and outlays, net:

4090	Budget authority, gross	10	6	5
Outlays, gross:				
4100	Outlays from new mandatory authority	4	5	4
4101	Outlays from mandatory balances .....	.....	1	1
4110	Outlays, gross (total)	4	6	5
4180	Budget authority, net (total)	10	6	5
4190	Outlays, net (total)	4	6	5

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	9	14	14
5001	Total investments, EOY: Federal securities: Par value	14	14	14
5010	Total investments, SOY: non-Fed securities: Market value	18	20	.....
5011	Total investments, EOY: non-Fed securities: Market value	20	.....	.....

The National Archives Trust Fund Board may accept conditional and unconditional gifts or bequests of money, securities, or other personal property for the benefit of NARA activities. NARA receives endowments from private foundations to offset a portion of the operating costs of Presidential Libraries.

Object Classification (in millions of dollars)

Identification code 088-8127-0-7-804		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
25.2	Other services from non-Federal sources	1	4	4
25.3	Other goods and services from Federal sources	1	6	1
31.0	Equipment	1	.....	.....
33.0	Investments and loans	1	1	1
94.0	Financial transfers	1	1	.....

NATIONAL ARCHIVES GIFT FUND—Continued
Object Classification—Continued

Identification code 088-8127-0-7-804		2024 actual	2025 est.	2026 est.
99.9	Total new obligations, unexpired accounts	5	12	6

NATIONAL ARCHIVES TRUST FUND

Program and Financing (in millions of dollars)

Identification code 088-8436-0-8-804		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0801	Sales	3	6	2
0802	Presidential libraries	10	10	9
0900	Total new obligations, unexpired accounts	13	16	11

Budgetary resources:

1000	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	5	4
1021	Recoveries of prior year unpaid obligations	1	2	1
1033	Recoveries of prior year paid obligations	2	.....	.....
1070	Unobligated balance (total)	6	7	5
Budget authority:				
1800	Spending authority from offsetting collections, mandatory:			
1800	Collected	12	13	13
1930	Total budgetary resources available	18	20	18
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	5	4	7

Change in obligated balance:

3000	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	2	3
3010	New obligations, unexpired accounts	13	16	11
3020	Outlays (gross)	-13	-13	-13
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-2	-1
3050	Unpaid obligations, end of year	2	3	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	3	2	3
3200	Obligated balance, end of year	2	3	.....

Budget authority and outlays, net:

4090	Mandatory:			
4090	Budget authority, gross	12	13	13
Outlays, gross:				
4100	Outlays from new mandatory authority	11	10	10
4101	Outlays from mandatory balances	2	3	3
4110	Outlays, gross (total)	13	13	13
Offsets against gross budget authority and outlays:				
4123	Offsetting collections (collected) from:			
4123	Non-Federal sources	-14	-13	-13
4143	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4170	Outlays, net (mandatory)	-1	.....	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total)	-1	.....	.....

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	5	7	7
5001	Total investments, EOY: Federal securities: Par value	7	7	7
5010	Total investments, SOY: non-Fed securities: Market value	72	89	.....
5011	Total investments, EOY: non-Fed securities: Market value	89	.....	.....
5090	Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092	Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

The Archivist of the United States furnishes, for a fee, copies of unrestricted records in the custody of the National Archives (44 U.S.C. 2116). Proceeds from the sale of copies of microfilm publications, reproductions, special works, and other publications, and admission fees to Presidential Library museum rooms are deposited to the National Archives Trust Fund (44 U.S.C. 2112, 2307).

Object Classification (in millions of dollars)

Identification code 088-8436-0-8-804		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent	4	4	4
12.1	Civilian personnel benefits	1	1	1
25.2	Other services from non-Federal sources	2	3	2
25.3	Other goods and services from Federal sources	1	1	1
25.7	Operation and maintenance of equipment .....	.....	1	.....
26.0	Supplies and materials	1	1	1
33.0	Investments and loans	4	5	2
99.0	Reimbursable obligations	13	16	11
99.9	Total new obligations, unexpired accounts	13	16	11

Employment Summary

Identification code 088-8436-0-8-804		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment	52	49	48

NATIONAL CAPITAL PLANNING COMMISSION

Federal Funds

Salaries and Expenses

For necessary expenses of the National Capital Planning Commission under chapter 87 of title 40, United States Code, including services as authorized by 5 U.S.C. 3109, \$8,750,000: Provided, That one-quarter of 1 percent of the funds provided under this heading may be used for official reception and representational expenses associated with hosting international visitors engaged in the planning and physical development of world capitals.

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 394-2500-0-1-451		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Salaries and expenses	9	9	9
0801	Reimbursable program activity	1	3	3
0900	Total new obligations, unexpired accounts	10	12	12
Budgetary resources:				
1000	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	8	7	4
Budget authority:				
1100	Appropriations, discretionary:			
1100	Appropriation	9	9	9
1900	Budget authority (total)	9	9	9
1930	Total budgetary resources available	17	16	13
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	7	4	1
Change in obligated balance:				
3000	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	2
3010	New obligations, unexpired accounts	10	12	12
3020	Outlays (gross)	-10	-12	-12
3050	Unpaid obligations, end of year	2	2	2
Unpaid obligations:				
3100	Obligated balance, start of year	2	2	2
3200	Obligated balance, end of year	2	2	2

Budget authority and outlays, net:

4000	Discretionary:			
4000	Budget authority, gross	9	9	9
4010	Outlays from new discretionary authority	8	8	8
4011	Outlays from discretionary balances	2	4	4
4020	Outlays, gross (total)	10	12	12
4180	Budget authority, net (total)	9	9	9
4190	Outlays, net (total)	10	12	12

The National Capital Planning Commission (NCPC) is the central planning agency for the Federal Government in the National Capital Region. The Commission provides overall planning guidance for Federal land and buildings in the region by reviewing the design of Federal and certain local projects, overseeing long-range planning for future development, and monitoring capital investment by Federal agencies. NCPC will continue to work with the District of Columbia and Federal and regional partners to develop comprehensive policies and planning initiatives that support the Federal interest and contribute to the best urban design, infrastructure, resource, and land-use outcomes for the Region. In addition, NCPC will continue to ensure that all Federal development in the Region meets the highest design standards and will review Federal plans for regional capital improvements. NCPC has also been tasked with the management of the planning contract for the \$8.2 million Pennsylvania Avenue Initiative, which is reflected in the Budget as additional offsetting collections and outlays.

Object Classification (in millions of dollars)

Identification code 394-2500-0-1-451	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4	4	4
12.1 Civilian personnel benefits	2	2	2
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	2	2	2
99.0 Direct obligations	9	9	9
99.0 Reimbursable obligations	1	3	3
99.9 Total new obligations, unexpired accounts	10	12	12

Employment Summary

Identification code 394-2500-0-1-451	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	24	24	24

NATIONAL COMMISSION ON MILITARY, NATIONAL, AND PUBLIC SERVICE

Federal Funds

NATIONAL COMMISSION ON MILITARY, NATIONAL, AND PUBLIC SERVICE

Program and Financing (in millions of dollars)

Identification code 236-2978-0-1-054	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	.....
3020 Outlays (gross) .....	.....	-2	.....
3050 Unpaid obligations, end of year	2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	.....
3200 Obligated balance, end of year	2	.....	.....
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	2	.....	.....
4180 Budget authority, net (total) .....	.....	2	.....
4190 Outlays, net (total) .....	.....	2	.....

NATIONAL COMMISSION ON MILITARY AVIATION SAFETY

Federal Funds

NATIONAL COMMISSION ON MILITARY AVIATION SAFETY

Program and Financing (in millions of dollars)

Identification code 246-2865-0-1-054	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	1	.....
3020 Outlays (gross) .....	.....	-1	-1
3050 Unpaid obligations, end of year	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	1	.....
3200 Obligated balance, end of year	1	.....	.....
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	1	1	.....
4180 Budget authority, net (total) .....	.....	1	.....
4190 Outlays, net (total)	1	1	.....

NATIONAL COUNCIL ON DISABILITY

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the National Council on Disability as authorized by title IV of the Rehabilitation Act of 1973, \$3,850,000.

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 413-3500-0-1-506	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and expenses	4	3	3
0002 Other services from non-Federal sources .....	.....	1	1
0900 Total new obligations, unexpired accounts	4	4	4
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4	4	4
1930 Total budgetary resources available	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	4	4	4
3020 Outlays (gross) .....	.....	-4	-4
3050 Unpaid obligations, end of year	4	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	.....	.....
3200 Obligated balance, end of year	2	.....	.....
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4000 Budget authority, gross	4	4	4
4010 Outlays from new discretionary authority	4	4	4
4180 Budget authority, net (total)	4	4	4
4190 Outlays, net (total)	4	4	4

The National Council on Disability (NCD), an independent Federal agency, is composed of nine members appointed by the President and the Congress. Established under the Rehabilitation Act of 1973, as amended by the Workforce Innovation and Opportunity Act, the NCD is responsible for reviewing the Federal Government's laws, programs, and policies which affect people with disabilities. The NCD also makes recommendations on issues affecting individuals with disabilities and their families to the President; the Congress; the Rehabilitation Services Administration; the National Institute on Disability, Independent Living, and Rehabilitation Research; and other Federal Departments and agencies.

SALARIES AND EXPENSES—Continued Object Classification (in millions of dollars)			
Identification code 413-3500-0-1-506	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	2
25.2 Other services from non-Federal sources	1	1	1
99.0 Direct obligations	3	3	3
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	4	4	4
Employment Summary			
Identification code 413-3500-0-1-506	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	12	12	12

NATIONAL CREDIT UNION ADMINISTRATION

Federal Funds

OPERATING FUND

Program and Financing (in millions of dollars)			
Identification code 025-4056-0-3-373	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Safety, Soundness, and Consumer Protection	249	250	261
0803 Improve Access to Equitable Financial Services	18	17	18
0804 Mission Support	116	115	124
0805 Office of Inspector General	4	4	4
0900 Total new obligations, unexpired accounts	387	386	407
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	145	185	188
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	384	389	399
1801 Change in uncollected payments, Federal sources	43	.....	.....
1850 Spending auth from offsetting collections, mand (total)	427	389	399
1930 Total budgetary resources available	572	574	587
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	185	188	180
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	62	72	16
3010 New obligations, unexpired accounts	387	386	407
3020 Outlays (gross)	-377	-442	-398
3050 Unpaid obligations, end of year	72	16	25
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-64	-107	-107
3070 Change in uncollected pymts, Fed sources, unexpired	-43	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-107	-107	-107
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-2	-35	-91
3200 Obligated balance, end of year	-35	-91	-82
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	427	389	399
Outlays, gross:			
4100 Outlays from new mandatory authority	251	370	379
4101 Outlays from mandatory balances	126	72	19
4110 Outlays, gross (total)	377	442	398
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-238	-240	-246
4121 Interest on Federal securities	-7	-7	-7
4124 Offsetting governmental collections	-139	-142	-146
4130 Offsets against gross budget authority and outlays (total)	-384	-389	-399
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-43	.....	.....
4170 Outlays, net (mandatory)	-7	53	-1

4180 Budget authority, net (total) .....	.....	-7	53	-1
4190 Outlays, net (total) .....	.....	124	127	129

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	124	127	129
5001 Total investments, EOY: Federal securities: Par value	127	129	132

The mission of the National Credit Union Administration (NCUA) is to protect the system of cooperative credit and its member-owners through effective chartering, supervision, regulation, and insurance. Credit unions are member-owned, cooperative associations organized for the purpose of promoting thrift and creating a source of credit for members. As of September 30, 2024, there were 2,820 federally-chartered credit unions with total assets of more than \$1 trillion.

NCUA, through its Operating Fund, conducts activities prescribed by the Federal Credit Union Act of 1934, which include: 1) chartering new Federal credit unions; 2) approving field of membership applications of Federal credit unions; 3) promulgating regulations and providing guidance; 4) performing regulatory compliance and safety and soundness examinations; 5) implementing and administering enforcement actions, such as prohibition orders, orders to cease and desist, orders of conservatorship and orders of liquidation; and 6) administering the National Credit Union Share Insurance Fund (SIF), which provides insurance to Federal credit unions (FCUs) and federally-insured state-chartered credit unions (FISCUs).

To better demonstrate how the NCUA's budget is used to achieve its strategic goals, the Operating Fund's obligations by program activity are presented in the same categories shown in the agency's 2022–2026 Strategic Plan. Amounts shown for "Safety and Soundness, and Consumer Protection" correspond to programs that contribute to the NCUA's goal to "Ensure a safe, sound and viable system of cooperative credit that protects consumers." Amounts shown for Improve Access to Equitable Financial Services" correspond to programs that contribute to the NCUA's goal to "Improve the financial well-being of individuals and communities through access to affordable and equitable financial products and services," which encompasses the NCUA's efforts to increase financial inclusion. Amounts shown for "Mission Support" correspond to programs that contribute to the NCUA's goal to "Maximize organizational performance to enable mission success."

NCUA funds its activities through operating fees levied on all FCUs, and through reimbursements from the SIF, which is funded by FCUs and FISCUs.

Object Classification (in millions of dollars)

Identification code 025-4056-0-3-373	2024 actual	2025 est.	2026 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent	198	214	224
11.9 Total personnel compensation	198	214	224
12.1 Civilian personnel benefits	85	93	97
21.0 Travel and transportation of persons	17	22	26
23.2 Rental payments to others	1	.....	.....
23.3 Communications, utilities, and miscellaneous charges	5	6	7
25.2 Other services from non-Federal sources	59	24	26
25.3 Other goods and services from Federal sources	7	8	8
25.4 Operation and maintenance of facilities	3	3	3
26.0 Supplies and materials	1	1	1
31.0 Equipment	11	15	15
99.9 Total new obligations, unexpired accounts	387	386	407

Employment Summary

Identification code 025-4056-0-3-373	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	1,247	1,255	1,263

CREDIT UNION SHARE INSURANCE FUND			
Program and Financing (in millions of dollars)			
Identification code 025-4468-0-3-373	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Payments to the Operating Fund for services and facilities	282	257	281
0802 Other Administrative Expenses	5	5	5
0804 Liquidation Expenses	8	299	325
0805 NCUA Guaranteed Note program	16	.....	.....
0806 Credit Union Refunds	329	.....	.....
0900 Total new obligations, unexpired accounts	640	561	611
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	21,340	22,098	22,603
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,411	1,066	1,879
1801 Change in uncollected payments, Federal sources	-13	.....	.....
1850 Spending auth from offsetting collections, mand (total)	1,398	1,066	1,879
1930 Total budgetary resources available	22,738	23,164	24,482
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	22,098	22,603	23,871
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	191	201	148
3010 New obligations, unexpired accounts	640	561	611
3020 Outlays (gross)	-630	-614	-584
3050 Unpaid obligations, end of year	201	148	175
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-104	-91	-91
3070 Change in uncollected pymts, Fed sources, unexpired	13	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-91	-91	-91
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	87	110	57
3200 Obligated balance, end of year	110	57	84
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,398	1,066	1,879
Outlays, gross:			
4100 Outlays from new mandatory authority	431	489	534
4101 Outlays from mandatory balances	199	125	50
4110 Outlays, gross (total)	630	614	584
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-665	-656	-785
4123 Non-Federal sources	-54	-10	-42
4124 Offsetting governmental collections	-692	-400	-1,052
4130 Offsets against gross budget authority and outlays (total)	-1,411	-1,066	-1,879
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	13	.....	.....
4170 Outlays, net (mandatory)	-781	-452	-1,295
4180 Budget authority, net (total)	-781	-452	-1,295
4190 Outlays, net (total)	-781	-452	-1,295
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	21,560	22,782	23,359
5001 Total investments, EOY: Federal securities: Par value	22,782	23,359	24,705

The primary purpose of the National Credit Union Share Insurance Fund (SIF) is to provide insurance for deposits of member accounts (also known as insured member shares) for more than 142 million members in federally-chartered credit unions and state-chartered credit unions that qualify for insurance under the Federal Credit Union Act. As of September 30, 2024, 4,499 state and Federal credit unions and 11 corporate credit unions were insured by the SIF, with insured member shares of \$1.8 trillion, an increase of approximately \$44 billion, or 2.6 percent, year-on-year.

Following a cost allocation method that distributes NCUA costs between its insurance and regulatory functions, the SIF reimburses the NCUA Operating Fund for its share of administrative costs. In calendar year 2024, the SIF paid reimbursements of approximately \$240 million to the Operating Fund.

The NCUA Board maintained the SIF's normal operating level at 1.33 percent of insured shares in 2024. The normal operating level is the Fund's equity level above which the Board would be expected to authorize distributions to insured credit unions.

Object Classification (in millions of dollars)			
Identification code 025-4468-0-3-373	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
25.2 Other services from non-Federal sources	5	5	5
25.3 Other goods and services from Federal sources	282	257	281
42.0 Liquidation Expenses	8	299	325
43.0 NGN Payments to Investors	16	.....	.....
44.0 Credit Union Refunds	329	.....	.....
99.9 Total new obligations, unexpired accounts	640	561	611

CENTRAL LIQUIDITY FACILITY			
Program and Financing (in millions of dollars)			
Identification code 025-4470-0-3-373	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Membership Activity	21	.....	.....
0802 Administration	2	2	2
0809 Reimbursable program activities, subtotal	23	2	2
0900 Total new obligations, unexpired accounts	23	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	873	962	1,040
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting Collections (Subscribed Stock, CCU Guarantee Program)	114	.....	.....
1800 Offsetting Collections (Subscribed Stock) .....	.....	40	40
1800 Offsetting Collections (Interest) .....	.....	40	40
1801 Change in uncollected payments, Federal sources	-2	.....	.....
1850 Spending auth from offsetting collections, mand (total)	112	80	80
1930 Total budgetary resources available	985	1,042	1,120
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	962	1,040	1,118
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	.....
3010 New obligations, unexpired accounts	23	2	2
3020 Outlays (gross)	-23	-3	-2
3050 Unpaid obligations, end of year	1	.....	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-6	-4	-5
3200 Obligated balance, end of year	-4	-5	-5
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	112	80	80
Outlays, gross:			
4100 Outlays from new mandatory authority	20	2	2
4101 Outlays from mandatory balances	3	1	.....
4110 Outlays, gross (total)	23	3	2
Offsets against gross budget authority and outlays:			
4121 Interest on Federal securities	-46	-40	-40
4123 Non-Federal sources	-68	-40	-40
4130 Offsets against gross budget authority and outlays (total)	-114	-80	-80
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	2	.....	.....
4170 Outlays, net (mandatory)	-91	-77	-78
4180 Budget authority, net (total)	-91	-77	-78
4190 Outlays, net (total)	-91	-77	-78

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	112	80	80
Outlays, gross:			
4100 Outlays from new mandatory authority	20	2	2
4101 Outlays from mandatory balances	3	1	.....
4110 Outlays, gross (total)	23	3	2
Offsets against gross budget authority and outlays:			
4121 Interest on Federal securities	-46	-40	-40
4123 Non-Federal sources	-68	-40	-40
4130 Offsets against gross budget authority and outlays (total)	-114	-80	-80
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	2	.....	.....
4170 Outlays, net (mandatory)	-91	-77	-78
4180 Budget authority, net (total)	-91	-77	-78
4190 Outlays, net (total)	-91	-77	-78

CENTRAL LIQUIDITY FACILITY—Continued Program and Financing—Continued			
Identification code 025-4470-0-3-373	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	869	966	1,006
5001 Total investments, EOY: Federal securities: Par value	966	1,006	1,085

The purpose of the Central Liquidity Facility (CLF), established under Title III of the Federal Credit Union (FCU) Act, is to improve the general financial stability of member credit unions by lending, subject to statutory limitations, to member credit unions experiencing unusual or unexpected liquidity shortfalls. The two primary sources of funds for the CLF are stock subscriptions from member credit unions and access to borrowing from the Federal Financing Bank.

As of December 31, 2024, the borrowing authority of the CLF was \$21.7 billion.

Object Classification (in millions of dollars)

Identification code 025-4470-0-3-373	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
25.3 Other goods and services from Federal sources	2	2	2
44.0 Membership Activity	21	.....	.....
99.9 Total new obligations, unexpired accounts	23	2	2

Employment Summary

Identification code 025-4470-0-3-373	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	5	5	5

COMMUNITY DEVELOPMENT REVOLVING LOAN 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 025-4472-0-3-373	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Technical assistance grants	4	3	.....
0801 Loans	2	2	2
0900 Total new obligations, unexpired accounts	6	5	2

Budgetary resources:			
1000 Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13	12	12
Budget authority:			
1100 Appropriations, discretionary:			
1100 Appropriation	3	3	.....
1100 Spending authority from offsetting collections, mandatory:			
1800 Collected	2	2	2
1900 Budget authority (total)	5	5	2
1930 Total budgetary resources available	18	17	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	12	12

Change in obligated balance:			
3000 Unpaid obligations:			
3010 Unpaid obligations, brought forward, Oct 1	4	7	.....
3020 Outlays (gross)	-3	-12	-2
3050 Unpaid obligations, end of year	7	.....
3100 Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	7	.....
3200 Obligated balance, end of year	7	.....
3200 Budget authority and outlays, net:			
4000 Discretionary:			
4000 Budget authority, gross	3	3	.....
4010 Outlays, gross:			
4010 Outlays from new discretionary authority	3	.....

4011 Outlays from discretionary balances	1	.....	.....
4020 Outlays, gross (total)	1	3	.....
Mandatory:			
4090 Budget authority, gross	2	2	2
4100 Outlays, gross:			
4100 Outlays from new mandatory authority	2	2	2
4101 Outlays from mandatory balances .....	.....	7	.....
4110 Outlays, gross (total)	2	9	2
Offsets against gross budget authority and outlays:			
4121 Offsetting collections (collected) from:			
4121 Interest on Federal securities	-1	.....	.....
4123 Non-Federal sources	-1	-2	-2
4130 Offsets against gross budget authority and outlays (total)	-2	-2	-2
4170 Outlays, net (mandatory) .....	.....	7	.....
4180 Budget authority, net (total)	3	3	.....
4190 Outlays, net (total)	1	10	.....

Memorandum (non-add) entries:	11	11	11
5000 Total investments, SOY: Federal securities: Par value	11	11	11

Status of Direct Loans (in millions of dollars)

Identification code 025-4472-0-3-373	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	3	3	3
1231 Disbursements: Direct loan disbursements	2	2	2
1251 Repayments: Repayments and prepayments	-2	-2	-2
1290 Outstanding, end of year	3	3	3

The Community Development Revolving Loan Fund (CDRLF) was established by Congress in 1979 with a \$6 million appropriation to assist credit unions serving low-income communities to: 1) provide financial services to their communities; 2) stimulate economic activities in their communities, resulting in increased income and employment; and 3) operate more efficiently. CDRLF funds a revolving loan program and a technical assistance grant program. The Budget does not provide resources for CDRLF.

Object Classification (in millions of dollars)

Identification code 025-4472-0-3-373	2024 actual	2025 est.	2026 est.
41.0 Direct obligations: Grants, subsidies, and contributions	4	3	.....
33.0 Reimbursable obligations: Investments and loans	2	2	2
99.0 Reimbursable obligations	2	2	2
99.9 Total new obligations, unexpired accounts	6	5	2

NATIONAL ENDOWMENT FOR THE ARTS

Federal Funds

GRANTS AND ADMINISTRATION

For necessary expenses to carry out the closure of the National Endowment for the Arts, \$29,000,000, 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 417-0100-0-1-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Promotion of the arts	162	162	.....
0003 Program support	3	3	.....
0004 Salaries and expenses	42	42	29
0799 Total direct obligations	207	207	29
0801 Reimbursable program activity	1	1	.....
0900 Total new obligations, unexpired accounts	208	208	29

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	19	23
1001	Discretionary unobligated balance brought fwd, Oct 1	19	.....
1021	Recoveries of prior year unpaid obligations	4	7
1070	Unobligated balance (total)	23	30
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	207	207
Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1
1900	Budget authority (total)	208	208
1930	Total budgetary resources available	231	238
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	23	30
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	235	217
3010	New obligations, unexpired accounts	208	208
3020	Outlays (gross)	-222	-221
3040	Recoveries of prior year unpaid obligations, unexpired	-4	-7
3050	Unpaid obligations, end of year	217	197
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	235	217
3200	Obligated balance, end of year	217	197
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	208	208
Outlays, gross:			
4010	Outlays from new discretionary authority	62	75
4011	Outlays from discretionary balances	142	141
4020	Outlays, gross (total)	204	216
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-1	-1
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances	18	5
4180	Budget authority, net (total)	207	207
4190	Outlays, net (total)	221	220
4190	Outlays, net (total)	221	223

The Budget proposes to eliminate funding for several independent agencies, including the National Endowment for the Arts. The Budget requests \$29 million to conduct an orderly closeout of the agency beginning in fiscal year 2026.

Object Classification (in millions of dollars)

Identification code 417-0100-0-1-503			
	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	19	19
11.3	Other than full-time permanent	3	3
11.5	Other personnel compensation	1	1
11.9	Total personnel compensation	23	23
12.1	Civilian personnel benefits	8	8
13.0	Benefits for former personnel .....	.....	5
21.0	Travel and transportation of persons	1	1
23.1	Rental payments to GSA	3	3
25.1	Advisory and assistance services	3	3
25.2	Other services from non-Federal sources	4	4
25.3	Other goods and services from Federal sources	2	2
31.0	Equipment	1	1
41.0	Grants, subsidies, and contributions	162	162
99.0	Direct obligations	207	207
99.0	Reimbursable obligations	1	1
99.9	Total new obligations, unexpired accounts	208	208
99.9	Total new obligations, unexpired accounts	208	208

Employment Summary

Identification code 417-0100-0-1-503			
	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	150	140
1001	Direct civilian full-time equivalent employment	150	140
1001	Direct civilian full-time equivalent employment	150	70

Trust Funds

GIFTS AND DONATIONS, NATIONAL ENDOWMENT FOR THE ARTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 417-8040-0-7-503	2024 actual	2025 est.	2026 est.
0100 Balance, start of year
Receipts:			
Current law:			
1130 Gifts and Donations, National Endowment for the Arts	1	1
Proposed:			
1230 Gifts and Donations, National Endowment for the Arts	-1
1999 Total receipts	1	.....
2000 Total: Balances and receipts	1	.....
Appropriations:			
Current law:			
2101 Gifts and Donations, National Endowment for the Arts	-1	-1
Proposed:			
2201 Gifts and Donations, National Endowment for the Arts	1
2999 Total appropriations	-1	.....
5099 Balance, end of year

Program and Financing (in millions of dollars)

Identification code 417-8040-0-7-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0102 Permanent authority			
0900 Total new obligations, unexpired accounts (object class 41.0)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	5	5
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	.....	1	1
1930 Total budgetary resources available	6	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5

Change in obligated balance:

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

Budget authority and outlays, net:

4090 Budget authority, gross .....	.....	1	1
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	1	1
4180 Budget authority, net (total) .....	.....	1	1
4190 Outlays, net (total) .....	.....	1	1

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority			
Outlays			
Legislative proposal, subject to PAYGO:			
Budget Authority			
Total:			
Budget Authority	1	.....
Outlays	1	1

GIFTS AND DONATIONS, NATIONAL ENDOWMENT FOR THE ARTS—Continued

GIFTS AND DONATIONS, NATIONAL ENDOWMENT FOR THE ARTS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 417-8040-4-7-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0102 Permanent authority	-1
0900 Total new obligations, unexpired accounts (object class 41.0)	-1
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	-1
1930 Total budgetary resources available	-1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	-1
3050 Unpaid obligations, end of year	-1
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	-1
4180 Budget authority, net (total)	-1
4190 Outlays, net (total)	

NATIONAL ENDOWMENT FOR THE HUMANITIES

Federal Funds

GRANTS AND ADMINISTRATION

For necessary expenses to carry out closure of the National Endowment for the Humanities, including for the administration of awards made prior to September 30, 2025, and satisfaction and administration of offers made prior to September 30, 2025, pursuant to the matching grants program authorized under sections 10(a)(2), 11(a)(2)(B), and 11(a)(3)(B) of the National Foundation on the Arts and the Humanities Act of 1965, \$38,000,000, 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).

Special and Trust Fund Receipts (in millions of dollars)

Identification code 418-0200-0-1-503	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	1
Receipts:			
Current law:			
1130 Gifts and Donations, National Endowment for the Humanities	1	1	
Proposed:			
1230 Gifts and Donations, National Endowment for the Humanities .....	.....	.....	-1
1999 Total receipts .....	.....	1	.....
2000 Total: Balances and receipts .....	.....	1	1
5099 Balance, end of year .....	.....	1	1

Program and Financing (in millions of dollars)

Identification code 418-0200-0-1-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Promotion of the humanities	168	175	11
0004 Administration	42	41	27
0799 Total direct obligations	210	216	38
0801 Reimbursable program activity	1	1	1
0900 Total new obligations, unexpired accounts	211	217	39

Budgetary resources:

Unobligated balance:

1000 Unobligated balance brought forward, Oct 1	38	39	39
1001 Discretionary unobligated balance brought fwd, Oct 1	37	.....	.....
1021 Recoveries of prior year unpaid obligations	4	9	.....
1070 Unobligated balance (total)	42	48	39

Budget authority:

Appropriations, discretionary:

1100 Appropriation	207	207	38
1700 Spending authority from offsetting collections, discretionary:			
Collected	1	1	.....
1900 Budget authority (total)	208	208	38
1930 Total budgetary resources available	250	256	77
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	39	39	38

Change in obligated balance:

Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1	250	250	168
3010 New obligations, unexpired accounts	211	217	39
3020 Outlays (gross)	-207	-290	-202
3040 Recoveries of prior year unpaid obligations, unexpired	-4	-9	.....

Unpaid obligations, end of year

3050 Unpaid obligations, end of year	250	168	5
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	249	249	167
3200 Obligated balance, end of year	249	167	4

Budget authority and outlays, net:

Discretionary:

4000 Budget authority, gross	208	208	38
Outlays, gross:			
4010 Outlays from new discretionary authority	82	104	38
4011 Outlays from discretionary balances	118	185	164

Outlays, gross (total)

4020 Outlays, gross (total)	200	289	202
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-1	.....

Offsets against gross budget authority and outlays (total)

4040 Offsets against gross budget authority and outlays (total)	-1	-1	.....
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	7	1	.....

Outlays, gross (total)

4180 Budget authority, net (total)	207	207	38
4190 Outlays, net (total)	206	289	202

The Budget proposes to eliminate funding for several independent agencies, including the National Endowment for the Humanities (NEH). The Budget includes \$38 million to conduct an orderly closeout of the NEH beginning in fiscal year 2026.

Object Classification (in millions of dollars)

Identification code 418-0200-0-1-503	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	21	25	10
11.9 Total personnel compensation	21	25	10
12.1 Civilian personnel benefits	8	9	4
13.0 Benefits for former personnel .....	.....	.....	8
23.1 Rental payments to GSA	3	3	1
25.2 Other services from non-Federal sources	7	8	4
41.0 Grants, subsidies, and contributions	171	171	11
99.0 Direct obligations	210	216	38
99.0 Reimbursable obligations	1	1	1
99.9 Total new obligations, unexpired accounts	211	217	39

Employment Summary			
	2024 actual	2025 est.	2026 est.
Identification code 418-0200-0-1-503			
1001 Direct civilian full-time equivalent employment	167	184	59

ADMINISTRATIVE PROVISIONS

None of the funds appropriated to the National Foundation on the Arts and the Humanities may be used to process any grant or contract documents which do not include the text of 18 U.S.C. 1913: Provided, That none of the funds appropriated to the National Foundation on the Arts and the Humanities may be used for official reception and representation expenses: Provided further, That funds from nonappropriated sources may be used as necessary for official reception and representation expenses.

NATIONAL LABOR RELATIONS BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the National Labor Relations Board to carry out the functions vested in it by the Labor-Management Relations Act, 1947, and other laws, \$285,224,000, of which \$2,240,389 shall be for the Office of the Inspector General: Provided, That no part of this appropriation shall be available to organize or assist in organizing agricultural laborers or used in connection with investigations, hearings, directives, or orders concerning bargaining units composed of agricultural laborers as referred to in section 2(3) of the Act of July 5, 1935, and as amended by the Labor-Management Relations Act, 1947, and as defined in section 3(f) of the Act of June 25, 1938, and including in said definition employees engaged in the maintenance and operation of ditches, canals, reservoirs, and waterways when maintained or operated on a mutual, nonprofit basis and at least 95 percent of the water stored or supplied thereby is used for farming 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)

	2024 actual	2025 est.	2026 est.
Identification code 420-0100-0-1-505			
Obligations by program activity:			
0001 Casehandling	164	173	164
0002 Administrative Law Judges	11	10	10
0003 Board Adjudication	24	24	23
0005 Mission Support	102	91	86
0006 Internal Review	1	1	2
0900 Total new obligations, unexpired accounts	302	299	285
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		3	3
1011 Unobligated balance transfer from other acct [047-0616]	7		
1070 Unobligated balance (total)	7	3	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	299	299	285
1930 Total budgetary resources available	306	302	288
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	49	49	27
3010 New obligations, unexpired accounts	302	299	285
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-302	-321	-286
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	49	27	26
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	49	49	27
3200 Obligated balance, end of year	49	27	26

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	299	299	285
Outlays, gross:			
4010 Outlays from new discretionary authority	267	275	262
4011 Outlays from discretionary balances	35	46	24
4020 Outlays, gross (total)	302	321	286
4180 Budget authority, net (total)	299	299	285
4190 Outlays, net (total)	302	321	286

The National Labor Relations Board resolves representation disputes in industry and also remedies and prevents specified unfair labor practices by employers or labor organizations. Case intake and additional program statistics appear in the table below.

	2024 actual	2025 est.	2026 est.
Case intake:			
Unfair labor practice cases	21,300	21,000	22,000
Representation cases	3,287	3,000	3,100
Administrative law judges:			
Hearings closed	153	150	140
Decisions issued	139	130	120
Board adjudication:			
Contested Board decisions issued	259	150	300
Regional director decisions	257	250	300
Board decisions requiring court enforcement	51	68	58

Casehandling (formerly Field investigations in 2015 and earlier).—Charges of unfair labor practices and petitions for elections to resolve representation disputes are investigated by regional office personnel. Approximately 90 percent of merit unfair labor practice cases are closed by settlement, dismissal, or withdrawal. The remainder are prepared for public hearing. About 85–90 percent of representation elections are held pursuant to agreement of the parties. The agency strives to maximize the voluntary settlement of all cases and to avoid litigation.

Administrative law judge hearing.—Administrative law judges conduct public hearings in unfair labor practice cases. Their findings and recommendations are set forth in their decisions.

Board adjudication.—In an unfair labor practice case, a judge's decision becomes a Board order if no exceptions are filed. About 30 percent of these decisions become automatic Board orders or are complied with voluntarily. The remainder, with exceptions filed, require a Board decision. In representation cases, regional directors initially decide the issues by Board delegation. The Board itself decides representation issues on referral from regional directors or by granting a request for review of a regional director's decision. The Board also rules on objection and challenge questions in election cases. Unlike other Federal agencies, Board orders are not self-enforcing in the absence of a timely petition to review. If the parties do not voluntarily comply with a Board order involving unfair labor practices, the Board must request that an appellate court enforce the decision.

Internal Review.—Office of the Inspector General.

Mission Support.—Previously spread across other program activities; includes administrative, personnel, and financial management functions conducted in the Headquarters office.

Object Classification (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Identification code 420-0100-0-1-505			
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	174	181	171
12.1 Civilian personnel benefits	63	66	60
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	23	22	22
23.3 Communications, utilities, and miscellaneous charges	3	2	2
25.2 Other services from non-Federal sources	37	26	28
31.0 Equipment	1	1	1
99.9 Total new obligations, unexpired accounts	302	299	285

SALARIES AND EXPENSES—Continued			
Employment Summary			
Identification code 420-0100-0-1-505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,199	1,251	1,152

ADMINISTRATIVE PROVISIONS

ADMINISTRATIVE PROVISION

SEC. 408. None of the funds provided by this Act or previous Acts making appropriations for the National Labor Relations Board may be used to issue any new administrative directive or regulation that would provide employees any means of voting through any electronic means in an election to determine a representative for the purposes of collective bargaining.

NATIONAL MEDIATION BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary to carry out the provisions of the Railway Labor Act, including emergency boards appointed by the President, \$14,300,000.

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 421-2400-0-1-505	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Mediator services	10	10	9
0002 Representation services	3	3	3
0003 Arbitration services	2	2	2
0900 Total new obligations, unexpired accounts	15	15	14
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	15	15	14
1930 Total budgetary resources available	15	15	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	5	1
3010 New obligations, unexpired accounts	15	15	14
3020 Outlays (gross)	-15	-19	-14
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	5	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	5	1
3200 Obligated balance, end of year	5	1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	15	15	14
Outlays, gross:			
4010 Outlays from new discretionary authority	11	14	13
4011 Outlays from discretionary balances	4	5	1
4020 Outlays, gross (total)	15	19	14
4180 Budget authority, net (total)	15	15	14
4190 Outlays, net (total)	15	19	14

Mediatory and alternative dispute resolution (ADR) services.—NMB mediates disputes over wages, hours, and working conditions for over 700 rail and air carriers and approximately 650,000 employees in the two industries. This works to protect the Nation's supply chain, interstate commerce, and movement of the travelling public. Additionally, the Boards ADR program provides collective bargaining training, facilitation, and grievance mediation services to the labor-management community.

	2024 actual	2025 est.	2026 est.
Mediation & ADR cases:			
Pending, start of year	85	86	91

Received during year	63	57	65
Closed during year	62	52	53
Pending, end of year	86	91	103

Employee representation.—As mandated by the Railway Labor Act (RLA), the National Mediation Board (NMB) ensures employees in the airline and railroad industries can select a labor organization or individual to represent them through a secret ballot election for collective bargaining. Employees may also change or reject representation. NMB investigates representation disputes involving the various crafts or classes of railroad and airline employees to determine their choice of representatives for the purpose of collective bargaining.

	2024 actual	2025 est.	2026 est.
Representation cases:			
Pending, start of year	8	10	12
Received during year	21	22	20
Closed during year	19	20	23
Pending, end of year	10	12	9
Freedom of Information Act (FOIA) requests received	32	30	23
Investigation cases closed	29	28	21

Emergency disputes.—If parties fail to resolve disputes through mediation, the Board proffers arbitration. If neither mediation nor voluntary arbitration is successful, the Board notifies the President of the dispute that could substantially threaten to interrupt essential service. The President may appoint an emergency board (PEB) to investigate and report on the dispute. APEB report usually serves as a basis for resolving the dispute.

	2024 actual	2025 est.	2026 est.
Board created:			
Emergency (sec. 160)	0	1	1
Emergency (sec. 159a)	1	2	1

Arbitration services.—RLA sections 3 and 7 govern Arbitration. Railroad employee grievances resulting from disputes over the interpretation or application of collective bargaining agreements may be brought for settlement to the National Railroad Adjustment Board (NRAB). The divisions of the NRAB are composed of an equal number of carrier and union representatives compensated by the party or parties they represent. Public Law 89-456 provides for the adjustment of disputes involving grievances resulting from interpretation or application of bargaining agreements in the railroad industry and for disputes otherwise referable to the NRAB. In these disputes, the National Mediation Board compensates the neutral party (arbitrator) selected to help resolve these grievances. Administrative direction and support for the public law boards, special boards of adjustment, and the NRAB are provided by government contractors who are compensated by the National Mediation Board pursuant to statutory provisions.

	2024 actual	2025 est.	2026 est.
Arbitration cases:			
Pending, start of year	4,819	4,456	4,006
Received during year	3,114	3,200	3,400
Closed during year	3,477	3,650	3,500
Pending, end of year	4,456	4,006	3,906

Object Classification (in millions of dollars)

Identification code 421-2400-0-1-505	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	8	8	7
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	9	9	8
12.1 Civilian personnel benefits	2	2	2
23.1 Rental payments to GSA	1	1	1
25.2 Other services from non-Federal sources	3	3	3
99.0 Direct obligations	15	15	14
99.9 Total new obligations, unexpired accounts	15	15	14

Employment Summary			
Identification code 421-2400-0-1-505	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	51	51	40

NATIONAL RAILROAD PASSENGER CORPORATION OFFICE OF INSPECTOR GENERAL

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General for the National Railroad Passenger Corporation to carry out the provisions of the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), \$31,100,000: Provided, That the Inspector General shall have all necessary authority, in carrying out the duties specified in such Act, to investigate allegations of fraud, including false statements to the Government under section 1001 of title 18, United States Code, by any person or entity that is subject to regulation by the National Railroad Passenger Corporation: Provided further, That the Inspector General may enter into contracts and other arrangements for audits, studies, analyses, and other services with public agencies and with private persons, subject to the applicable laws and regulations that govern the obtaining of such services within the National Railroad Passenger Corporation: Provided further, That the Inspector General may select, appoint, and employ such officers and employees as may be necessary for carrying out the functions, powers, and duties of the Office of Inspector General, subject to the applicable laws and regulations that govern such selections, appointments, and employment within the National Railroad Passenger Corporation: Provided further, That concurrent with the President's budget request for fiscal year 2027, the Inspector General shall submit to the House and Senate Committees on Appropriations a budget request for fiscal year 2027 in similar format and substance to budget requests submitted by executive agencies of the Federal Government.

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 575-2996-0-1-401	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payment to Amtrak IG	29	29	31
0900 Total new obligations, unexpired accounts (object class 41.0)	29	29	31
Budgetary resources:			
1000 Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1000 Budget authority:			
1100 Appropriations, discretionary:			
1100 Appropriation	29	29	31
1930 Total budgetary resources available	30	30	32
1941 Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
3000 Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	4	.....
3010 New obligations, unexpired accounts	29	29	31
3020 Outlays (gross)	-29	-33	-31
3050 Unpaid obligations, end of year	4	.....	.....
3100 Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	4	.....
3200 Obligated balance, end of year	4	.....	.....
Budget authority and outlays, net:			
4000 Discretionary:			
4000 Budget authority, gross	29	29	31
4000 Outlays, gross:			
4010 Outlays from new discretionary authority	25	29	31
4011 Outlays from discretionary balances	4	4	.....
4020 Outlays, gross (total)	29	33	31
4180 Budget authority, net (total)	29	29	31
4190 Outlays, net (total)	29	33	31

The 2026 Budget proposes \$31.100 million for activities for the National Railroad Passenger Corporation (Amtrak) Office of the Inspector General.

In addition to the appropriation amount above, Section 802 of Title VIII of Division J of The Infrastructure Investment and Jobs Act (Pub. L. No. 117-58, Division J, Title VIII, Sec. 802, 135 Stat. 429, 1437 (2021)), as amended by the Consolidated Appropriations Act of 2023 (Pub. L. No. 117-328, Division L, Title I, Sec. 153 (2022)), states that, "Amounts made available to the Secretary of Transportation or to the Federal Railroad Administration in this title in this Act for the costs of award, administration, and project management oversight of financial assistance under the programs that are administered by the Federal Railroad Administration may be transferred to a Financial Assistance Oversight and Technical Assistance account, to remain available until expended, for the necessary expenses to support the award, administration, project management oversight, and technical assistance of programs administered by the Federal Railroad Administration under this Act: Provided, That one-quarter of one percent of the amounts that could be transferred pursuant to the authority in this section in each of 2022 through 2026 shall be transferred to the Office of Inspector General of the Department of Transportation for oversight of funding provided to the Department of Transportation in this title in this Act: Provided further, That one-quarter of one percent of the amounts that could be transferred pursuant to the authority in this section in each of 2022 through 2026 shall be transferred to the National Railroad Passenger Corporation Office of Inspector General for oversight of funding provided to the National Railroad Passenger Corporation in this title in this Act." Based on the amounts made available to Amtrak pursuant to this Act and, in accordance with the calculation under this provision, the amount available to National Railroad Passenger Corporation Office of Inspector General under this provision equates to \$495,000 for 2026.

NATIONAL SECURITY COMMISSION ON ARTIFICIAL INTELLIGENCE

Federal Funds

EXPENSES, NATIONAL SECURITY COMMISSION ON ARTIFICIAL INTELLIGENCE

Program and Financing (in millions of dollars)

Identification code 245-2765-0-1-054	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
3000 Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3050 Unpaid obligations, end of year	1	1	1
3100 Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

NATIONAL TRANSPORTATION SAFETY BOARD

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the National Transportation Safety Board, including hire of passenger motor vehicles and aircraft; services as authorized by section 3109 of title 5, United States Code, but at rates for individuals not to exceed the per diem rate equivalent to the rate for a GS-15; uniforms, or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code, \$145,000,000, of which not to exceed \$1,000 may be used 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).

SALARIES AND EXPENSES—Continued Program and Financing (in millions of dollars)			
Identification code 424-0310-0-1-407	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Policy and Direction	26	27	27
0002 Safety Recommendations and Communications	10	10	10
0003 Aviation Safety	37	39	39
0004 Information Technology and Services	11	12	12
0005 Research and Engineering	16	17	17
0007 Administrative Law Judges	3	3	3
0008 Highway Safety	10	11	11
0009 Marine Safety	6	7	7
0010 Railroad, Pipeline and Hazardous Materials Investigations	15	15	15
0011 Human Capital Management and Training	5	4	4
0091 Direct program activities, subtotal	139	145	145
0100 Sub-total, Direct obligations	139	145	145
0201 Technology Modernization Funding	3	10	3
0799 Total direct obligations	142	155	148
0900 Total new obligations, unexpired accounts	142	155	148

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17	22	14
1001 Discretionary unobligated balance brought fwd, Oct 1	11	.....	.....
1011 Unobligated balance transfer from other acct [047-0616]	8	2	.....
1070 Unobligated balance (total)	25	24	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	140	145	145
1900 Budget authority (total)	140	145	145
1930 Total budgetary resources available	165	169	159
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	22	14	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	27	31
3010 New obligations, unexpired accounts	142	155	148
3020 Outlays (gross)	-135	-151	-146
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	27	31	33
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	27	31
3200 Obligated balance, end of year	27	31	33

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	140	145	145
Outlays, gross:			
4010 Outlays from new discretionary authority	119	130	130
4011 Outlays from discretionary balances	16	21	16
4020 Outlays, gross (total)	135	151	146
4180 Budget authority, net (total)	140	145	145
4190 Outlays, net (total)	135	151	146

The National Transportation Safety Board (NTSB) is an independent nonregulatory agency that promotes transportation safety by maintaining independence and objectivity; conducting objective, precise accident investigations and safety studies; performing fair and objective airman and mariner certification appeals; and advocating and promoting NTSB safety recommendations. The NTSB also provides assistance to victims of transportation accidents and their families.

In 2026, the Administration proposes a total funding level of \$145 million for NTSB Salaries and Expenses to allow the NTSB to fulfill its role in improving safety on the Nation's transportation system.

Object Classification (in millions of dollars)

Identification code 424-0310-0-1-407	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	66	69	70
11.3 Other than full-time permanent	2	3	3

11.5 Other personnel compensation	3	4	4
11.9 Total personnel compensation	71	76	77
12.1 Civilian personnel benefits	26	28	28
21.0 Travel and transportation of persons	3	4	3
23.1 Rental payments to GSA	10	11	11
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	2	2	3
25.2 Other services from non-Federal sources	7	15	8
25.3 Other goods and services from Federal sources	6	6	5
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	7	7	7
26.0 Supplies and materials	1	1	1
31.0 Equipment	7	3	3
99.0 Direct obligations	142	155	148
99.9 Total new obligations, unexpired accounts	142	155	148

Employment Summary

Identification code 424-0310-0-1-407	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	432	445	445

EMERGENCY FUND

Program and Financing (in millions of dollars)

Identification code 424-0311-0-1-407	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) .....	.....	.....	.....

The National Transportation Safety Board is mandated by the Congress to investigate all catastrophic transportation accidents and, therefore, has no control over the frequency of costly accident investigations. The emergency fund provides a funding mechanism by which periodic accident investigation cost fluctuations can be met without delaying critical phases of the investigations. The current balance of \$2 million is sufficient to cover unanticipated costs associated with an increased number of accidents, and thus the Administration does not propose new funding in 2026.

NEIGHBORHOOD REINVESTMENT CORPORATION

Federal Funds

PAYMENT TO THE NEIGHBORHOOD REINVESTMENT CORPORATION

For payment to the Neighborhood Reinvestment Corporation, as authorized by the Neighborhood Reinvestment Corporation Act (42 U.S.C. 8101-8107), \$27,000,000: Provided, That such funds may be used only to prepare for the discontinuation of Federal funding, including but not limited to costs related to personnel, management of existing grants, and the termination of ongoing 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 082-1300-0-1-451	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payment for operations and grants	158	158	27
0900 Total new obligations, unexpired accounts (object class 41.0)	158	158	27
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	158	158	27
1900 Budget authority (total)	158	158	27
1930 Total budgetary resources available	158	158	27

Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	158	158	27
3020	Outlays (gross)	-158	-158	-27
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	158	158	27
Outlays, gross:				
4010	Outlays from new discretionary authority	158	158	27
4180	Budget authority, net (total)	158	158	27
4190	Outlays, net (total)	158	158	27

The Neighborhood Reinvestment Corporation (NRC), doing business as "NeighborWorks America," was established by Federal charter in 1978 as a nonprofit organization to provide financial support, capacity building, technical assistance, and training for affordable housing and community-based revitalization efforts nationwide. The Budget requests \$27 million to conduct an orderly closeout of federal payments to NRC in fiscal year 2026, which includes funding for costs related to personnel and management of existing grants.

NORTHERN BORDER REGIONAL COMMISSION

Federal Funds

NORTHERN BORDER REGIONAL COMMISSION (INCLUDING CANCELLATION OF FUNDS)

Of the unobligated balances from prior year appropriations available under this heading, \$44,000,000 is hereby permanently cancelled, which shall include \$29,000,000 in unobligated balances from amounts made available under this heading in division J of Public Law 117-58: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Northern Border Regional Commission.

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 573-3742-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Base Activities	33	37	3
0002 Infrastructure Investment and Jobs Act Program Activities	23	30	.....
0799 Total direct obligations	56	67	3
0810 Reimbursable program activity	6	5	.....
0900 Total new obligations, unexpired accounts	62	72	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	203	208	189
1011 Unobligated balance transfer from other acct [013-2050]	6	.....	.....
1021 Recoveries of prior year unpaid obligations	10	1	1
1070 Unobligated balance (total)	219	209	190
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	41	41	.....
1121 Appropriations transferred from other acct [069-0548]	5	5	.....
1121 Appropriations transferred from other acct [013-2050]	3	.....	.....
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-15
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-29
1160 Appropriation, discretionary (total)	49	46	-44
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	4	.....
1701 Change in uncollected payments, Federal sources .....	.....	2	.....
1750 Spending auth from offsetting collections, disc (total)	2	6	.....
1900 Budget authority (total)	51	52	-44
1930 Total budgetary resources available	270	261	146
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	208	189	143

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	111	137	121
3010	New obligations, unexpired accounts	62	72	3
3020	Outlays (gross)	-26	-87	-50
3040	Recoveries of prior year unpaid obligations, unexpired	-10	-1	-1
3050	Unpaid obligations, end of year	137	121	73
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-14	-16
3070	Change in uncollected pymts, Fed sources, unexpired .....	.....	-2	.....
3090	Uncollected pymts, Fed sources, end of year	-14	-16	-16
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	97	123	105
3200	Obligated balance, end of year	123	105	57

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	51	52	-44
Outlays, gross:				
4010	Outlays from new discretionary authority	4	5	-44
4011	Outlays from discretionary balances	22	82	94
4020	Outlays, gross (total)	26	87	50
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-2	-4	.....
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	.....	-2	.....
4070	Budget authority, net (discretionary)	49	46	-44
4080	Outlays, net (discretionary)	24	83	50
4180	Budget authority, net (total)	49	46	-44
4190	Outlays, net (total)	24	83	50

The Northern Border Regional Commission (NBRC) is a Federal-State-partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in parts of Maine, New Hampshire, New York, and Vermont. The Budget proposes to eliminate funding for several agencies, including the NBRC. NBRC would use prior year unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of \$15 million in unobligated discretionary balances and \$29 million in Infrastructure Investment and Jobs Act (IIJA) emergency balances.

Object Classification (in millions of dollars)

Identification code 573-3742-0-1-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	3	3	.....
41.0 Grants, subsidies, and contributions	53	64	3
99.0 Direct obligations	56	67	3
99.0 Reimbursable obligations	6	5	.....
99.9 Total new obligations, unexpired accounts	62	72	3

NUCLEAR REGULATORY COMMISSION

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Commission in carrying out the purposes of the Energy Reorganization Act of 1974 and the Atomic Energy Act of 1954, \$952,700,000, including official representation expenses not to exceed \$30,000, to remain available until expended: Provided, That of the amount appropriated herein, not more than \$11,494,000 may be made available for salaries, travel, and other support costs for the Office of the Commission, to remain available until September 30, 2027: Provided further, That revenues from licensing fees, inspection services, and other services and collections estimated at \$804,509,977 in fiscal year 2026 shall be retained and used for necessary salaries and expenses in this account, notwithstanding 31 U.S.C. 3302, and shall remain available until expended: Provided further, That the sum herein appropriated shall be reduced by the amount of revenues received during fiscal year 2026 so as to result in a final fiscal year 2026 appropriation estimated at not more than \$148,190,023.

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

SALARIES AND EXPENSES—Continued				4011	Outlays from discretionary balances	202	264	232
Special and Trust Fund Receipts (in millions of dollars)				4020	Outlays, gross (total)	955	965	952
Identification code 031-0200-0-1-276	2024 actual	2025 est.	2026 est.		Offsets against gross budget authority and outlays:			
0100 Balance, start of year				4030	Offsetting collections (collected) from:	-4	-5	-5
Receipts:				4033	Federal sources	-5	-5	-5
Current law:					Non-Federal sources			
1120 Nuclear Facility Fees, Nuclear Regulatory Commission	801	794	805	4040	Offsets against gross budget authority and outlays (total)	-9	-10	-10
1120 Nuclear Facility Fees, Nuclear Regulatory Commission		13	15	4050	Additional offsets against gross budget authority only:	2		
1199 Total current law receipts	801	807	820	4053	Change in uncollected pymts, Fed sources, unexpired			
1999 Total receipts	801	807	820		Recoveries of prior year paid obligations, unexpired accounts	1	5	5
2000 Total: Balances and receipts	801	807	820	4060	Additional offsets against budget authority only (total)	3	5	5
Appropriations:				4070	Budget authority, net (discretionary)	928	928	953
Current law:				4080	Outlays, net (discretionary)	946	955	942
2101 Salaries and Expenses	-788	-794	-805	4180	Budget authority, net (total)	928	928	953
2101 Office of Inspector General	-13	-13	-15	4190	Outlays, net (total)	946	955	942
2199 Total current law appropriations	-801	-807	-820					
2999 Total appropriations	-801	-807	-820					
5099 Balance, end of year								
Program and Financing (in millions of dollars)								
Identification code 031-0200-0-1-276	2024 actual	2025 est.	2026 est.					
Obligations by program activity:								
0001 Nuclear Reactor Safety	509	485	502					
0005 Nuclear Materials and Waste Safety	120	117	114					
0007 Decommissioning and Low-Level Waste	23	25	28					
0010 University Nuclear Leadership Program	22							
0012 Corporate Support	315	301	309					
0799 Total direct obligations	989	928	953					
0801 Salaries and Expenses (Reimbursable)	6	5	6					
0900 Total new obligations, unexpired accounts	995	933	959					
Budgetary resources:								
Unobligated balance:								
1000 Unobligated balance brought forward, Oct 1	114	77	102					
1021 Recoveries of prior year unpaid obligations	23	20	20					
1033 Recoveries of prior year paid obligations	1	5	5					
1070 Unobligated balance (total)	138	102	127					
Budget authority:								
Appropriations, discretionary:								
1100 Appropriation (General Fund)	140	134	148					
1101 Appropriation (NRC receipts)	788	794	805					
1160 Appropriation, discretionary (total)	928	928	953					
Spending authority from offsetting collections, discretionary:								
1700 Collected	8	5	5					
1701 Change in uncollected payments, Federal sources	-2							
1750 Spending auth from offsetting collections, disc (total)	6	5	5					
1900 Budget authority (total)	934	933	958					
1930 Total budgetary resources available	1,072	1,035	1,085					
Memorandum (non-add) entries:								
1941 Unexpired unobligated balance, end of year	77	102	126					
Change in obligated balance:								
Unpaid obligations:								
3000 Unpaid obligations, brought forward, Oct 1	296	313	261					
3010 New obligations, unexpired accounts	995	933	959					
3020 Outlays (gross)	-955	-965	-952					
3040 Recoveries of prior year unpaid obligations, unexpired	-23	-20	-20					
3050 Unpaid obligations, end of year	313	261	248					
Uncollected payments:								
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-4	-4					
3070 Change in uncollected pymts, Fed sources, unexpired	2							
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4					
Memorandum (non-add) entries:								
3100 Obligated balance, start of year	290	309	257					
3200 Obligated balance, end of year	309	257	244					
Budget authority and outlays, net:								
Discretionary:								
4000 Budget authority, gross	934	933	958					
Outlays, gross:								
4010 Outlays from new discretionary authority	753	701	720					
Object Classification (in millions of dollars)								
Identification code 031-0200-0-1-276	2024 actual	2025 est.	2026 est.					
Direct obligations:								
Personnel compensation:								
11.1 Full-time permanent		424	447					
11.3 Other than full-time permanent		5	8					
11.5 Other personnel compensation		17	21					
11.8 Special personal services payments		2	5					
11.9 Total personnel compensation		448	481					
12.1 Civilian personnel benefits		170	157					
21.0 Travel and transportation of persons		20	17					
22.0 Transportation of things		2	2					
23.1 Rental payments to GSA		31	29					
23.3 Communications, utilities, and miscellaneous charges		6	3					
24.0 Printing and reproduction		1	1					
25.1 Advisory and assistance services		45	30					
25.2 Other services from non-Federal sources		71	58					
25.3 Other goods and services from Federal sources		62	50					
25.4 Operation and maintenance of facilities		1	1					
25.5 Research and development contracts		7	7					
25.7 Operation and maintenance of equipment		82	70					
26.0 Supplies and materials		2	2					
31.0 Equipment		17	17					

Nuclear Reactor Safety.—The U.S. Nuclear Regulatory Commission's (NRC's) Nuclear Reactor Safety Program encompasses licensing and overseeing civilian nuclear power reactors and non-power production or utilization facilities in a manner that adequately protects public health and safety. It also provides reasonable assurance of the security of facilities and protection against radiological sabotage. This program contributes to the NRC's safety and security strategic goals through the activities of the Operating Reactors and New Reactors Business Lines, which regulate operating and new nuclear reactors to ensure they meet applicable requirements.

Nuclear Materials and Waste Safety.—The Nuclear Materials and Waste Safety Program encompasses the NRC's licensing and oversight of nuclear materials in a manner that adequately protects public health and safety. This program provides assurance of the physical security of the materials and waste and protection against radiological sabotage, theft, or diversion of nuclear materials. Through this program, the NRC regulates uranium processing and fuel facilities, research and pilot facilities, nuclear materials users (medical, industrial, research, and academic), spent fuel storage, spent fuel material transportation and packaging, decontamination and decommissioning of facilities, and low-level and high-level radioactive waste. The program contributes to the NRC's safety and security strategic goals through the activities of the Spent Fuel Storage and Transportation, Nuclear Materials Users, Decommissioning and Low-Level Waste, and Fuel Facilities Business Lines.

Corporate Support.—The NRC's Corporate Support Business Line involves centrally managed activities that are necessary for the agency to accomplish its mission. These activities include acquisitions, administrative services, financial management, human resource management, information technology (IT)/information management (IM), outreach, policy support, and training.

41.0	Grants, subsidies, and contributions	23	2	.....
42.0	Insurance claims and indemnities	1	1	.....
99.0	Direct obligations	989	928	953
99.0	Reimbursable obligations	6	5	6
99.9	Total new obligations, unexpired accounts	995	933	959

Employment Summary

Identification code 031-0200-0-1-276	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2,745	2,858	2,724
2001 Reimbursable civilian full-time equivalent employment	9	8	7

OFFICE OF INSPECTOR GENERAL

For expenses necessary for the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, \$18,795,000, to remain available until September 30, 2027: Provided, That revenues from licensing fees, inspection services, and other services and collections estimated at \$14,884,668 in fiscal year 2026 shall be retained and be available until September 30, 2027, for necessary salaries and expenses in this account, notwithstanding section 3302 of title 31, United States Code: Provided further, That the sum herein appropriated shall be reduced by the amount of revenues received during fiscal year 2026 so as to result in a final fiscal year 2026 appropriation estimated at not more than \$3,910,332: Provided further, That of the amounts appropriated under this heading, \$1,572,000 shall be for Inspector General services for the Defense Nuclear Facilities Safety Board.

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 031-0300-0-1-276	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Inspector General	14	16	19
Budgetary resources:			
1000 Unobligated balance: Unobligated balance brought forward, Oct 1	5	6	6
1010 Budget authority: Appropriations, discretionary: Appropriation	3	3	4
1100 Appropriation (special or trust)	13	13	15
1160 Appropriation, discretionary (total)	16	16	19
1930 Total budgetary resources available	21	22	25
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	6	6	6
Change in obligated balance:			
3000 Unpaid obligations: Unpaid obligations, brought forward, Oct 1	1	2	2
3010 New obligations, unexpired accounts	14	16	19
3020 Outlays (gross)	-13	-16	-18
3050 Unpaid obligations, end of year	2	2	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	2	2
3200 Obligated balance, end of year	2	2	3

Budget authority and outlays, net:

4000 Discretionary: Budget authority, gross	16	16	19
Outlays, gross:			
4010 Outlays from new discretionary authority	10	13	15
4011 Outlays from discretionary balances	3	3	3
4020 Outlays, gross (total)	13	16	18
4180 Budget authority, net (total)	16	16	19
4190 Outlays, net (total)	13	16	18

The NRC's Office of the Inspector General (OIG) was established as a statutory entity on April 15, 1989, in accordance with the 1988 amendments to the Inspector General Act, to provide oversight of NRC operations. The Consolidated Appropriations Act of 2014 subsequently authorized the NRC Inspector General to exercise the same authorities concerning Defense

Nuclear Facilities Safety Board (DNFSB) operations. The OIG's mission is to provide independent, objective audit and investigative oversight of NRC and DNFSB operations to protect people and the environment.

Object Classification (in millions of dollars)

Identification code 031-0300-0-1-276	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	8	9	11
12.1 Civilian personnel benefits	3	4	5
21.0 Travel and transportation of persons	1	1	1
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	1	1	1
99.9 Total new obligations, unexpired accounts	14	16	19

Employment Summary

Identification code 031-0300-0-1-276	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	52	63	68

GENERAL PROVISIONS—INDEPENDENT AGENCIES

SEC. 401. (a) The amounts made available by this title for the Nuclear Regulatory Commission may be reprogrammed for any program, project, or activity, and the Commission shall notify the Committees on Appropriations of both Houses of Congress at least 30 days prior to the use of any proposed reprogramming that would cause any program funding level to increase or decrease by more than \$500,000 or 10 percent, whichever is less, during the time period covered by this Act.

(b)(1) The Nuclear Regulatory Commission may waive the notification requirement in subsection (a) if compliance with such requirement would pose a substantial risk to human health, the environment, welfare, or national security.

(2) The Nuclear Regulatory Commission shall notify the Committees on Appropriations of both Houses of Congress of any waiver under paragraph (1) as soon as practicable, but not later than 3 days after the date of the activity to which a requirement or restriction would otherwise have applied. Such notice shall include an explanation of the substantial risk under paragraph (1) that permitted such waiver and shall provide a detailed report to the Committees of such waiver and changes to funding levels to programs, projects, or activities.

(c) Except as provided in subsections (a), (b), and (d), the amounts made available by this title for "Nuclear Regulatory Commission—Salaries and Expenses" shall be expended as directed in the explanatory statement accompanying this Act.

(d) None of the funds provided for the Nuclear Regulatory Commission shall be available for obligation or expenditure through a reprogramming of funds that increases funds or personnel for any program, project, or activity for which funds are denied or restricted by this Act.

(e) The Commission shall provide a monthly report to the Committees on Appropriations of both Houses of Congress, which includes the following for each program, project, or activity, including any prior year appropriations—

- (1) total budget authority;
- (2) total unobligated balances; and
- (3) total unliquidated obligations.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
031-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	1	1
General Fund Offsetting receipts from the public	1	1

NUCLEAR WASTE TECHNICAL REVIEW BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Nuclear Waste Technical Review Board, as authorized by Public Law 100-203, section 5051, \$4,000,000, to be derived from the Nuclear Waste Fund, 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 431-0500-0-1-271	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Technical and scientific activities	4	4	4
0900 Total new obligations, unexpired accounts	4	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	4	4	4
1930 Total budgetary resources available	6	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	4	4	4
3020 Outlays (gross)	-4	-4	-4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority	3	4	4
4011 Outlays from discretionary balances	1	.....	.....
4020 Outlays, gross (total)	4	4	4
4180 Budget authority, net (total)	4	4	4
4190 Outlays, net (total)	4	4	4

As mandated by the Nuclear Waste Policy Amendments Act of 1987, the Nuclear Waste Technical Review Board (Board) evaluates the technical and scientific validity of activities undertaken by the Department of Energy (DOE) related to the management and disposition of spent nuclear fuel and high-level radioactive waste. The Board's purpose is to provide independent expert advice to DOE and Congress on technical issues and to review DOE's efforts to implement the relevant sections of the Nuclear Waste Policy Act. The Board must report its findings, conclusions, and recommendations to Congress and the Secretary of Energy.

Object Classification (in millions of dollars)

Identification code 431-0500-0-1-271	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2	2	2
99.5 Adjustment for rounding	2	2	2
99.9 Total new obligations, unexpired accounts	4	4	4

Employment Summary

Identification code 431-0500-0-1-271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	16	16	16

OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Occupational Safety and Health Review Commission, \$14,214,000.

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 432-2100-0-1-554	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Administrative Law Judge determinations	7	7	6
0002 Commission Review	5	7	7
0003 Executive Director	2	1	1
0900 Total new obligations, unexpired accounts	14	15	14
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	15	15	14
1930 Total budgetary resources available	15	15	14
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....

Change in obligated balance:

Unpaid obligations:	2024	2025	2026
3000 Unpaid obligations, brought forward, Oct 1	4	3	2
3010 New obligations, unexpired accounts	14	15	14
3020 Outlays (gross)	-14	-16	-14
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	3	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	3	2
3200 Obligated balance, end of year	3	2	2

Budget authority and outlays, net:

Discretionary:	2024	2025	2026
4000 Budget authority, gross	15	15	14
Outlays, gross:			
4010 Outlays from new discretionary authority	11	13	12
4011 Outlays from discretionary balances	3	3	2
4020 Outlays, gross (total)	14	16	14
4180 Budget authority, net (total)	15	15	14
4190 Outlays, net (total)	14	16	14

The Occupational Safety and Health Review Commission, established by the Occupational Safety and Health Act of 1970, adjudicates contested enforcement actions of the Secretary of Labor. The Commission holds fact-finding hearings and issues orders affirming, modifying, or vacating the Secretary's enforcement actions.

Object Classification (in millions of dollars)

Identification code 432-2100-0-1-554	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	8	9	8
12.1 Civilian personnel benefits	3	3	3
23.1 Rental payments to GSA	1	2	2
99.0 Direct obligations	12	14	13
99.5 Adjustment for rounding	2	1	1
99.9 Total new obligations, unexpired accounts	14	15	14

Employment Summary

Identification code 432-2100-0-1-554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	51	51	51

OFFICE OF GOVERNMENT ETHICS

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out functions of the Office of Government Ethics pursuant to chapter 131 of title 5, United States Code, the Ethics Reform Act of 1989, and the Representative Louise McIntosh Slaughter Stop Trading on Congressional Knowledge Act (Public Law 112-105), including services as authorized by section 3109 of title 5, United States Code, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor vehicles, and not to exceed \$1,500 for official reception and representation expenses, \$23,037,000.

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 434-1100-0-1-805	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and Expenses (Direct)	21	23	23
0801 Salaries and Expenses (Reimbursable) .....	.....	1	1
0900 Total new obligations, unexpired accounts	21	24	24
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
Appropriation	23	23	23
Spending authority from offsetting collections, discretionary:			
Collected .....	.....	1	1
Budget authority (total)	23	24	24
1900 Total budgetary resources available	23	24	24
Memorandum (non-add) entries:			
Unobligated balance expiring	-2	.....	.....
Change in obligated balance:			
Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	6	4	5
New obligations, unexpired accounts	21	24	24
Outlays (gross)	-23	-23	-23
3050 Unpaid obligations, end of year	4	5	6
Memorandum (non-add) entries:			
Obligated balance, start of year	6	4	5
Obligated balance, end of year	4	5	6
Budget authority and outlays, net:			
Discretionary:			
Budget authority, gross	23	24	24
Outlays, gross:			
Outlays from new discretionary authority	18	19	19
Outlays from discretionary balances	5	4	4
4020 Outlays, gross (total)	23	23	23
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Non-Federal sources .....	.....	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	.....	-1	-1
4180 Budget authority, net (total)	23	23	23
4190 Outlays, net (total)	23	22	22

The U.S. Office of Government Ethics (OGE), established by the Ethics in Government Act of 1978, provides overall leadership and oversight of the Executive Branch ethics program designed to prevent and resolve conflicts of interest. OGE's mission is part of the very foundation of public service. The first principle in the Fourteen Principles of Ethical Conduct for Government Officers and Employees provides that, "[p]ublic service is a public trust, requiring employees to place loyalty to the Constitution, the laws and ethical principles above private gain." OGE undertakes this important prevention mission as part of a framework comprising Executive Branch agencies and entities whose work focuses on institutional integrity. Within this framework, the ethics program works to ensure that public servants carry out the governmental responsibilities entrusted to them with impartiality, and that they serve as good stewards of public resources.

To carry out its vital leadership and oversight responsibilities for the Executive Branch ethics program, OGE promulgates, maintains, and advises on enforceable standards of ethical conduct for more than 2.7 million em-

ployees in over 140 Executive Branch agencies, including the White House; offers education and training to the more than 5,000 ethics officials Executive Branch-wide; oversees a financial disclosure system that reaches more than 26,000 public and more than 380,000 confidential financial disclosure report filers; operates and maintains *Integrity*, a public financial disclosure management application required by the Representative Louise McIntosh Slaughter Stop Trading on Congressional Knowledge (STOCK) Act; monitors Executive Branch agency ethics programs and senior leaders' compliance with applicable ethics laws and regulations; prepares for presidential transitions and provides assistance to the President and Senate in the presidential appointments process; conducts outreach to the general public, the private sector, and non-governmental organizations; and makes ethics documents publicly available.

Object Classification (in millions of dollars)

Identification code 434-1100-0-1-805	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	11	13	12
12.1 Civilian personnel benefits	4	5	4
23.1 Rental payments to GSA	1	.....	.....
25.1 Advisory and assistance services	3	3	5
25.3 Other goods and services from Federal sources	1	1	1
99.0 Direct obligations	20	22	22
99.0 Reimbursable obligations .....	.....	1	1
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	21	24	24

Employment Summary

Identification code 434-1100-0-1-805	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	73	76	70

OFFICE OF NAVAJO AND HOPI INDIAN RELOCATION

Federal Funds

SALARIES AND EXPENSES

Identification code 435-1100-0-1-808	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operation of relocation office	5	3	.....
0003 Relocation payments (housing) .....	.....	1	.....
0900 Total new obligations, unexpired accounts	5	4	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	4	2
Budget authority:			
Appropriations, discretionary:			
Appropriation .....	.....	2	.....
1930 Total budgetary resources available	9	6	2
Memorandum (non-add) entries:			
Unexpired unobligated balance, end of year	4	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	2
3010 New obligations, unexpired accounts	5	4	.....
3020 Outlays (gross)	-4	-4	.....
3050 Unpaid obligations, end of year	2	2	2
Memorandum (non-add) entries:			
Obligated balance, start of year	1	2	2
Obligated balance, end of year	2	2	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	.....	2	.....

Budget authority and outlays, net:

Discretionary:

4000 Budget authority, gross

SALARIES AND EXPENSES—Continued
Program and Financing—Continued

Identification code 435-1100-0-1-808	2024 actual	2025 est.	2026 est.
Outlays, gross:			
4010 Outlays from new discretionary authority	2	.....
4011 Outlays from discretionary balances	4	2	.....
4020 Outlays, gross (total)	4	4	.....
4180 Budget authority, net (total) .....	.....	2	.....
4190 Outlays, net (total)	4	4	.....

The 2026 Budget proposes to eliminate funding for the Office of Navajo and Hopi Indian Relocation.

Object Classification (in millions of dollars)

Identification code 435-1100-0-1-808	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	.....
25.2 Other services from non-Federal sources	3	1	.....
32.0 Land and structures .....	.....	1	.....
99.9 Total new obligations, unexpired accounts	5	4	.....

Employment Summary

Identification code 435-1100-0-1-808	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	18	15	.....

OFFICE OF SPECIAL COUNSEL

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out functions of the Office of Special Counsel, including services as authorized by 5 U.S.C. 3109, payment of fees and expenses for witnesses, rental of conference rooms in the District of Columbia and elsewhere, and hire of passenger motor vehicles, \$30,010,000.

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 062-0100-0-1-805	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Investigation and prosecution of reprisals for whistleblowing	32	32	30
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	32	32	30
1930 Total budgetary resources available	32	32	30
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	4	3
3010 New obligations, unexpired accounts	32	32	30
3020 Outlays (gross)	-32	-33	-29
3050 Unpaid obligations, end of year	4	3	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	4	3
3200 Obligated balance, end of year	4	3	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	32	32	30
Outlays, gross:			
4010 Outlays from new discretionary authority	29	29	27
4011 Outlays from discretionary balances	3	4	2
4020 Outlays, gross (total)	32	33	29
4180 Budget authority, net (total)	32	32	30
4190 Outlays, net (total)	32	33	29

The Office of Special Counsel (OSC): 1) investigates Federal employee and applicant allegations of prohibited personnel practices (including reprisal for whistleblowing), and other activities prohibited by civil service law and, when appropriate, prosecutes before the Merit Systems Protection Board; 2) provides a safe channel for whistleblowing by Federal employees and applicants, transmitting whistleblower allegations to the agency head for investigation and forwarding final reports to the President and the Congress; 3) investigates and enforces the Uniformed Services Employment and Reemployment Rights Act (USERRA); and, 4) advises on and enforces civil provisions of the Hatch Act.

OSC received 6,251 new cases in FY 2024, an agency record. This was a 36 percent increase compared to FY 2023 alone, and OSC expects this trend of higher caseloads to continue through FY 2025 and FY 2026. A record number of favorable outcomes was achieved across multiple programmatic units in recent years is also expected to continue.

Specifically, OSC achieved 450 favorable actions on prohibited personnel practice cases, the highest in agency history, and 15 percent above the prior five-year average. OSC also resolved 391 Hatch Act cases, which is a 40 percent increase compared to the prior presidential election cycle. In addition, OSC issued 81 warning letters and successfully obtained 7 disciplinary actions against agency officials who committed Hatch Act violations. OSC also assisted 17 service members in asserting their employment and reemployment rights.

cases OSC received in FY 2024, 1,757 were new disclosures. This is approximately 42 percent above the number of new disclosures received in FY 2023 alone. OSC processed and closed 1,678 disclosures, and referred 28 disclosures of waste, fraud, and abuse to agency heads for investigation. Further, OSC continued to use enhanced methods to more efficiently resolve cases through its Alternative Dispute Resolution (ADR) program by completing 33 case mediations in FY 2024. During the last several years, OSC has received numerous whistleblower disclosures from employees at the Department of Veterans Affairs (VA). OSC's work with VA whistleblowers has been featured in the media, and has helped promote accountability and improvements within the VA. OSC continues to receive a disproportionately large number of cases from VA employees and, to address this, has established a streamlined system of managing those cases, which includes a monthly status call with the agency regarding pending retaliation and other PPP investigations.

OSC fulfills its statutory responsibility to assist agencies in informing and training their employees to prevent prohibited personnel practices, whistleblower reprisals, and Hatch Act and USERRA violations, and encourage reporting of claims of waste, fraud, and abuse. In FY 2024, OSC conducted 487 outreach activities throughout the Federal Government, a 45 percent increase over FY 2023.

Case Type:	Cases Received 2024	Cases Resolved 2024
Prohibited personnel practice complaints	4,017	3,768
Hatch Act complaints	458	391
Whistleblower Disclosures	1,757	1,678
USERRA cases	19	17
Totals	6,251	5,854

Just as OSC witnessed in FY 2024, the agency projects case intake levels to remain similarly elevated throughout FY 2025 and FY 2026. This is anticipated given some of the significant results that the agency has achieved for the American taxpayer in recent years, which has garnered increased media exposure.

Overall, the requested funding for FY 2026 will enable OSC to continue to be efficient in its operations to meet the demand for OSC's services, protect whistleblowers in the VA and other agencies, protect the employment rights of returning service members, and protect the Federal merit system from prohibited personnel and partisan political practices.

Object Classification (in millions of dollars)			
Identification code 062-0100-0-1-805	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	20	19	19
12.1 Civilian personnel benefits	7	7	7
23.1 Rental payments to GSA	2	2	2
25.2 Other services from non-Federal sources	3	3	3
99.0 Direct obligations	32	31	31
99.5 Adjustment for rounding		1	-1
99.9 Total new obligations, unexpired accounts	32	32	30

Employment Summary

Identification code 062-0100-0-1-805	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	129	123	114

OTHER COMMISSIONS AND BOARDS

Federal Funds

COMMISSION FOR THE PRESERVATION OF AMERICA'S HERITAGE ABROAD
SALARIES AND EXPENSES

For necessary expenses for the Commission for the Preservation of America's Heritage Abroad, as authorized by chapter 3123 of title 54, United States Code, \$770,000, of which \$115,500 shall remain available until September 30, 2027: Provided, That the Commission may procure temporary, intermittent, and other services notwithstanding paragraph (3) of section 312304(b) of such chapter: Provided further, That such authority shall terminate on October 1, 2026: Provided further, That the Commission shall notify the Committees on Appropriations prior to exercising such authority.

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 095-9911-0-1-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Other Commissions and Boards (Direct)	1	1	1
0900 Total new obligations, unexpired accounts (object class 99.5)	1	1	1

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1	1	1
1930 Total budgetary resources available	1	1	1

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)	-1	-1	-1

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority	1	1	1
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)	1	1	1

This account includes the request for the Commission for the Preservation of America's Heritage Abroad, which helps preserve cultural sites associated with the foreign heritage of Americans from eastern and central Europe by identifying properties; negotiating U.S. agreements with foreign governments; and facilitating restoration, preservation, and memorialization efforts. The request includes funding required to enable the Commission to meet its requirements for staff and operational expenses.

PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

Federal Funds

PAYMENT TO THE PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

Program and Financing (in millions of dollars)

Identification code 579-1299-0-1-552	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 General Fund Payment	320	338	356

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	320	338	356
1930 Total budgetary resources available	320	338	356

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts	320	338	356
3020 Outlays (gross)	-320	-338	-356

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	320	338	356
Outlays, gross:			
4100 Outlays from new mandatory authority	320	338	356
4180 Budget authority, net (total)	320	338	356
4190 Outlays, net (total)	320	338	356

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	320	338	356
Outlays	320	338	356
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	-356
Outlays .....	.....	.....	-356
Total:			
Budget Authority	320	338	.....
Outlays	320	338	.....

PAYMENT TO THE PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 579-1299-4-1-552	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 General Fund Payment	-356

Total:	.....	.....	-356
Budgetary resources:			
Budget authority:			

Appropriations, mandatory:			
1200 Appropriation .....	.....	.....	-356
1930 Total budgetary resources available .....	.....	.....	-356

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	-356
3020 Outlays (gross) .....	.....	.....	356

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	.....	.....	-356
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	.....	-356
4180 Budget authority, net (total) .....	.....	.....	-356
4190 Outlays, net (total) .....	.....	.....	-356

The Budget proposes legislation to eliminate the Patient-Centered Outcomes Research Trust Fund, including transfers from the General Fund of

PAYMENT TO THE PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND—Continued
the Treasury, the Patient-Centered Outcomes Research Institute (PCORI)
Fee on health insurance policies, transfers to the Patient-Centered Outcomes
Research Institute, and transfers to the Department of Health and Human
Services.

Trust Funds

PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 579-8299-0-7-552	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	86	90	112
Receipts:			
Current law:			
1110 Fees on Health Insurance and Self-insured Health Plans, PCORTF	443	473	499
1140 Interest Received by Trust Funds, PCORTF	6	6	6
1140 Payment from the General Fund, Patient-Centered Outcomes Research Trust Fund	320	338	356
1199 Total current law receipts	769	817	861
Proposed:			
1210 Fees on Health Insurance and Self-insured Health Plans, PCORTF .....	.....	.....	-446
1240 Interest Received by Trust Funds, PCORTF .....	.....	.....	-6
1240 Payment from the General Fund, Patient-Centered Outcomes Research Trust Fund .....	.....	.....	-356
1299 Total proposed receipts .....	.....	.....	-808
1999 Total receipts	769	817	53
2000 Total: Balances and receipts	855	907	165
Appropriations:			
Current law:			
2101 Patient-Centered Outcomes Research Trust Fund	-769	-796	-834
2103 Patient-Centered Outcomes Research Trust Fund	-40	-44	-45
2132 Patient-Centered Outcomes Research Trust Fund	44	45	47
2199 Total current law appropriations	-765	-795	-832
Proposed:			
2201 Patient-Centered Outcomes Research Trust Fund .....	.....	.....	834
2203 Patient-Centered Outcomes Research Trust Fund .....	.....	.....	45
2232 Patient-Centered Outcomes Research Trust Fund .....	.....	.....	-47
2299 Total proposed appropriations .....	.....	.....	832
2999 Total appropriations	-765	-795	.....
5099 Balance, end of year	90	112	165

Program and Financing (in millions of dollars)

Identification code 579-8299-0-7-552	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Obligations to PCORI	765	636	665
0002 Obligations to HHS .....	.....	159	167
0900 Total new obligations, unexpired accounts (object class 94.0)	765	795	832
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	769	796	834
1203 Appropriation (previously unavailable)(special or trust)	40	44	45
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-44	-45	-47
1260 Appropriations, mandatory (total)	765	795	832
1900 Budget authority (total)	765	795	832
1930 Total budgetary resources available	765	795	832

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	3	3
3010 New obligations, unexpired accounts	765	795	832
3020 Outlays (gross)	-763	-795	-832
3050 Unpaid obligations, end of year	3	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	3	3

3200 Obligated balance, end of year	3	3	3
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	765	795	832
Outlays, gross:			
4100 Outlays from new mandatory authority	763	795	832
4180 Budget authority, net (total)	765	795	832
4190 Outlays, net (total)	763	795	832

5000 Total investments, SOY: Federal securities: Par value	41	47	53
5001 Total investments, EOY: Federal securities: Par value	47	53	59

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	765	795	832
Outlays	763	795	832
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	-832
Outlays .....	.....	.....	-832
Total:			
Budget Authority	765	795	.....
Outlays	763	795	.....

PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 579-8299-4-7-552	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Obligations to PCORI	-665
0002 Obligations to HHS	-167
0900 Total new obligations, unexpired accounts (object class 94.0)	-832
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	-834
1203 Appropriation (previously unavailable)(special or trust)	-45
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	47
1260 Appropriations, mandatory (total)	-832
1900 Budget authority (total)	-832
1930 Total budgetary resources available	-832

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	-832
3020 Outlays (gross) .....	.....	.....	832

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	.....	.....	-832
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	.....	-832
4180 Budget authority, net (total) .....	.....	.....	-832
4190 Outlays, net (total) .....	.....	.....	-832

Memorandum (non-add) entries:

5001 Total investments, EOY: Federal securities: Par value	-59
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The Budget proposes legislation to eliminate the Patient-Centered Outcomes Research Trust Fund, including transfers from the General Fund of the Treasury, the Patient-Centered Outcomes Research Institute (PCORI) Fee on health insurance policies, transfers to the Patient-Centered Outcomes Research Institute, and transfers to the Department of Health and Human Services.

POSTAL SERVICE

Federal Funds

PAYMENT TO THE POSTAL SERVICE FUND

For payment to the Postal Service Fund for revenue forgone on free and reduced rate mail, pursuant to subsections (c) and (d) of section 2401 of title 39, United States Code, \$38,360,000: Provided, That mail for overseas voting and mail for the blind shall continue to be free: Provided further, That none of the funds made available to the Postal Service by this Act shall be used to implement any rule, regulation, or policy of charging any officer or employee of any State or local child support enforcement agency, or any individual participating in a State or local program of child support enforcement, a fee for information requested or provided concerning an address of a postal customer: Provided further, That none of the funds provided in this Act shall be used to consolidate or close small rural and other small post offices: Provided further, That the Postal Service may not destroy, and shall continue to offer for sale, any copies of the Multinational Species Conservation Funds Semipostal Stamp, as authorized under the Multinational Species Conservation Funds Semipostal Stamp Act of 2010 (Public Law 111-241).

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 018-1001-0-1-372	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Free Mail	41	47	38
0003 Revenue Forgone	8	3	.....
0004 Compacts of Free Association	32	32	32
0900 Total new obligations, unexpired accounts (object class 41.0)	81	82	70
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	49	50	38
Appropriations, mandatory:			
1200 Appropriation	32	32	32
1900 Budget authority (total)	81	82	70
1930 Total budgetary resources available	81	82	70
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	81	82	70
3020 Outlays (gross)	-81	-82	-70
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	49	50	38
Outlays, gross:			
4010 Outlays from new discretionary authority	49	50	38
Mandatory:			
4090 Budget authority, gross	32	32	32
Outlays, gross:			
4100 Outlays from new mandatory authority	32	32	32
4180 Budget authority, net (total)	81	82	70
4190 Outlays, net (total)	81	82	70

The Budget proposes \$38,360,000 for the U.S. Postal Service for the estimated 2026 costs of free mail service for the blind and overseas voting.

Pursuant to P.L. 93-328, the 2026 appropriation request of the U.S. Postal Service for Payment to the Postal Service Fund for the costs of free mail service for the blind and overseas voting is \$31,785,000. This amount includes \$39,808,000 requested for the estimated 2026 costs of free mail service for the blind and overseas voting and a reduction of \$8,023,000 as a reconciliation adjustment for 2023 actual mail volume of free mail service for the blind and overseas voting.

POSTAL SERVICE FUND

Program and Financing (in millions of dollars)

Identification code 018-4020-0-3-372	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Electric Vehicles and Infrastructure [P.L. 117-169]	146	596	1,275

0002 Technology Modernization Fund Activities - Postal Regulatory Commission	3	1	.....
0003 Interest	592	.....	.....
0004 Supplies and services	145	.....	.....
0799 Total direct obligations	886	597	1,275
0801 Postal field operations	58,842	60,020	60,326
0802 Transportation	8,815	8,200	8,149
0803 Building occupancy	3,944	3,713	3,879
0804 Supplies and services	3,539	4,253	4,308
0805 Research and development	5	3	3
0806 Administration and area operations	7,603	6,282	8,037
0807 Interest .....	.....	594	439
0808 Servicewide expenses	307	500	514
0809 Reimbursable program activities, subtotal	83,055	83,565	85,655
0810 Capital Investment	2,903	4,111	1,759
0811 Change in resources on order and inventory	105	.....	.....
0812 Postal Regulatory Commission	21	25	25
0819 Reimbursable program activities, subtotal	3,029	4,136	1,784
0899 Total reimbursable obligations	86,084	87,701	87,439
0900 Total new obligations, unexpired accounts	86,970	88,298	88,714

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	20,227	16,426	11,034
1011 Unobligated balance transfer from other acct [047-0616]	1	.....	.....
1070 Unobligated balance (total)			
Budget authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	2,000	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	.....	.....	264
1710 Transferred to other accounts [018-0100] .....	.....	.....	-264
Spending authority from offsetting collections, mandatory:			
1800 Collected [USPS Revenue]	81,579	83,179	84,853
1800 Collected [P.L. 103-123]	3	3	.....
1810 Spending authority from offsetting collections transferred to other accounts [018-0100]	-268	-271	.....
1810 Spending authority from offsetting collections transferred to other accounts [070-0530]	-3	-5	-5
1820 Capital transfer of spending authority from offsetting collections to general fund	-143	.....	.....
1850 Spending auth from offsetting collections, mand (total)	81,168	82,906	84,848
1900 Budget authority (total)	83,168	82,906	84,848
1930 Total budgetary resources available	103,396	99,332	95,882
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	16,426	11,034	7,168

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,246	3,021	3,065
3010 New obligations, unexpired accounts	86,970	88,298	88,714
3020 Outlays (gross)	-85,195	-88,254	-90,727
3050 Unpaid obligations, end of year	3,021	3,065	1,052
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,246	3,021	3,065
3200 Obligated balance, end of year	3,021	3,065	1,052

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	83,168	82,906	84,848
Outlays, gross:			
4100 Outlays from new mandatory authority	81,167	78,795	81,640
4101 Outlays from mandatory balances	4,028	9,459	9,087
4110 Outlays, gross (total)	85,195	88,254	90,727
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1,668	-1,331	-1,285
4121 Interest on Federal securities	-880	-558	-274
4121 Interest on Federal securities [P.L. 117-169]	-151	-55	-50
4123 Non-Federal sources	-78,883	-80,962	-83,239
4130 Offsets against gross budget authority and outlays (total)	-81,582	-82,906	-84,848
4160 Budget authority, net (mandatory)	1,586	.....	.....
4170 Outlays, net (mandatory)	3,613	5,348	5,879
4180 Budget authority, net (total)	1,586	.....	.....
4190 Outlays, net (total)	3,613	5,348	5,879

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	22,032	19,447	12,710
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POSTAL SERVICE FUND—Continued
Program and Financing—Continued

Identification code 018-4020-0-3-372	2024 actual	2025 est.	2026 est.
5001 Total investments, EOY: Federal securities: Par value	19,447	12,710	7,208

The Postal Reorganization Act of 1970, Public Law 91-375, converted the Post Office Department into the U.S. Postal Service, an independent establishment within the Executive Branch. This legislation reorganized the Postal Service to function in a businesslike manner, though Section 2401 authorized annual appropriations to reimburse the Postal Service for public service costs incurred and for revenue forgone when providing services for free or at reduced rates to groups such as the blind, non-profit organizations, local newspapers, military and overseas voters, and publishers of educational material. The Postal Service commenced operations July 1, 1971. The Agency is charged with providing patrons with reliable mail service at reasonable rates and fees.

The Postal Service is governed by an 11-member Board of Governors, including nine Governors appointed by the President, a Postmaster General who is selected by the Governors, and a Deputy Postmaster General who is selected by the Governors and the Postmaster General.

The activities of the Postal Service are financed from: (1) mail and services revenue; (2) reimbursements from Federal and non-Federal sources; (3) proceeds from borrowing; (4) interest from U.S. treasury securities and other investments; and (5) appropriations by the Congress. All receipts and deposits are made to the Fund and are available without fiscal year limitation for payment of all expenses incurred, retirement of obligations, investment in capital assets, and investment in obligations and securities. Since 1971, there have been several reforms. Notably, the Omnibus Budget Reconciliation Act of 1989 moved the Postal Service "off-budget" so that, beginning in 1990, the receipts and disbursements of the Fund are not considered as part of the congressional and executive budget process. Annual appropriations to the Postal Service are recorded on-budget in the Payment to the Postal Service Fund. Payments owed by the Postal Service to Office of Personnel Management (OPM) managed accounts are recorded "on budget" in those accounts.

The Revenue Forgone Reform Act of 1993 (Public Law 103-123) amended Section 2401 of the Postal Reorganization Act and replaced the indefinite authorization of appropriations to support reduced rates for non-profits with an authorization of annual appropriations of \$29 million each year from 1994 through 2035. This amount was estimated to compensate for insufficient appropriations for fiscal years 1991 through 1993 and for revenue losses from mandated reductions to postage rates to non-profits through 1998. From 1994 to 2016 and from 2024 to 2025, the Postal Service received \$568 million in total appropriations under Public Law 103-123 (see the Payment to the Postal Service Fund account for additional information on the Budget request for revenue forgone). The Postal Service has continued to receive annual appropriations to reimburse it for free postage for the blind and overseas absentee balloting materials pursuant to Public Law 91-375.

The 2006 Postal Accountability and Enhancement Act (P.L. 109-435) or PAEA made a number of changes affecting the operations and oversight of the Postal Service. The Act provided for separate accounting and reporting for market-dominant products such as First-Class Mail and competitive products such as package delivery. The Act also amended the process for determining rate increases for market-dominant products, in part by imposing a 10-year limit on rate increases linked to the Consumer Price Index for All Urban Consumers (CPI-U). In 2017, the Postal Regulatory Commission announced proposed changes to the rate structure including increases above the cap of the CPI-U. In November 2020, the Postal Regulatory Commission adopted final rules to give the Postal Service greater flexibility in establishing prices for Market Dominant mail products, and in August 2021, the first postage rates using this new market-dominant price flexibility took effect.

PAEA also created the Postal Service Retiree Health Benefits (RHB) Fund, intended to place the Postal Service on a path to fully fund retiree (annuitant) health benefits liabilities. This Fund was to receive from the Postal Service: (1) the pension savings provided to the Postal Service by the Postal Civil Service Retirement System Funding Reform Act of 2003 (P.L. 108-18) that were held in escrow during 2006; (2) a 10-year stream of payments defined within P.L. 109-435 to begin the liquidation of the Postal Service's unfunded liability for post-retirement health benefits; (3) beginning in 2017, payments for the actuarial cost of Postal Service contributions for the post-retirement health benefits for its current employees; (4) beginning in 2017, a 40-year amortization payment to fund any remaining unfunded liabilities associated with post-retirement health benefits of Postal Service employees; and (5) the surplus resources of the Civil Service Retirement and Disability Fund that are not needed to finance future retirement benefits under the Civil Service Retirement System (CSRS) to current or former employees of the Postal Service that are attributable to civilian employment with the Postal Service. After passage in 2006, the Postal Service contributed \$38 billion to the Fund but failed to make required payments each year from 2012 through 2021, thus steadily increasing the size of the unfunded liability.

P.L. 109-435 also required the Postal Service to begin a 27-year amortization to retire its unfunded liability under the CSRS in 2017. However, the Postal Service has never paid these amortization payments for its unfunded liability to the CSRS. From 2014 through 2021, the Postal Service also failed to make amortization payments related to unfunded liabilities under the Federal Employees Retirement System (FERS). In 2022, 2023, and 2024 the Postal Service made partial FERS amortization payments of \$500 million, \$600 million, and \$1 billion respectively, \$4 billion less in total than the payments due for those years. In total, as of September 30, 2024, the Postal Service reported \$27.1 billion in outstanding amounts due to the Office of Personnel Management (OPM) related to CSRS and FERS. In light of the Postal Service's improving financial position, the Budget assumes that the Postal Service will make the annual FERS amortization payments nearly in full beginning in 2026, with a partial payment of \$1.5 billion being made in 2025. However, the Budget reflects continued default on amortization of the unfunded liability to the CSRS.

The Postal Service Reform Act of 2022 (P.L. 117-108) eliminated the requirement established by PAEA for the Postal Service to begin making payments in 2017 for the actuarial cost of Postal Service contributions for post-retirement benefits of current employees, including any payments owed prior to that date. The PSRA also codified use of the RHB Fund to meet retirement and health care-related operating costs of the Postal Service, among other changes. A new payment mandated by the PSRA, based on the difference between government contributions to be paid from the RHB fund and the net claims costs of individuals provided coverage from the fund, will begin in 2026.

As amended by P.L. 109-435, the Postal Service has statutory borrowing from the Federal Financing Bank (FFB) authority capped at \$15 billion with the annual increase in outstanding debt limited to \$3 billion. As of September 30, 2024, the total debt outstanding to the FFB was \$15.0 billion. Section 6001 of the Coronavirus Aid, Relief and Economic Security (CARES) Act of 2020, P.L. 116-136, provided an additional \$10 billion in borrowing authority to be used exclusively for COVID-19 related operating expenses. Pursuant to Section 801 of the Consolidated Appropriations Act of 2021, P.L. 116-260, no repayment is required for amounts borrowed under the CARES Act.

Object Classification (in millions of dollars)

Identification code 018-4020-0-3-372	2024 actual	2025 est.	2026 est.
Direct obligations:			
26.0 Supplies and materials	145	.....	.....
31.0 Equipment	149	597	1,275
43.0 Interest and dividends	592	.....	.....
99.0 Direct obligations	886	597	1,275

Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	32,180	32,882	33,267
11.3 Other than full-time permanent	5,725	5,808	5,885
11.5 Other personnel compensation	6,182	6,245	6,303
11.9 Total personnel compensation	44,087	44,935	45,455
12.1 Civilian personnel benefits	19,600	18,628	19,297
13.0 Benefits for former personnel	45	42	858
21.0 Travel and transportation of persons	211	231	237
22.0 Transportation of things	9,543	8,975	8,938
23.1 Rental payments to GSA	28	27	28
23.2 Rental payments to others	2,714	2,591	2,673
23.3 Communications, utilities, and miscellaneous charges	867	1,020	1,096
24.0 Printing and reproduction	70	151	142
25.2 Other services from non-Federal sources	3,984	4,185	4,269
26.0 Supplies and materials	1,789	1,791	1,815
31.0 Equipment	1,045	2,117	960
32.0 Land and structures	1,855	1,995	801
42.0 Insurance claims and indemnities	246	419	431
43.0 Interest and dividends		594	439
99.0 Reimbursable obligations	86,084	87,701	87,439
99.9 Total new obligations, unexpired accounts	86,970	88,298	88,714

Employment Summary

Identification code 018-4020-0-3-372	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	582,486	583,413	570,902

OFFICE OF INSPECTOR GENERAL
SALARIES AND EXPENSES
(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Office of Inspector General in carrying out the provisions of chapter 4 of title 5, United States Code, \$263,500,000, to be derived by transfer from the Postal Service Fund and expended as authorized by section 603(b)(3) of the Postal Accountability and Enhancement Act (Public Law 109-435).

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 018-0100-0-1-372	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Audit			
0002 Investigations	73	79	82
0002 Investigations	201	190	186
0799 Total direct obligations	274	269	268
0801 Office of Inspector General (Reimbursable)	2	2	2
0900 Total new obligations, unexpired accounts	276	271	270
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	10	9
1001 Discretionary unobligated balance brought fwd, Oct 1	2	.....	.....
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	2	2
1711 Transferred from other accounts [018-4020]	268	268	264
1750 Spending auth from offsetting collections, disc (total)	270	270	266
1900 Budget authority (total)	270	270	266
1930 Total budgetary resources available	286	280	275
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	9	5

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	3	.....
3010 New obligations, unexpired accounts	276	271	270
3020 Outlays (gross)	-273	-274	-270
3050 Unpaid obligations, end of year	3	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	3	.....
3200 Obligated balance, end of year	3	.....	.....

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	270	270	266
4010 Outlays from new discretionary authority	268	270	266
4011 Outlays from discretionary balances	2	2	.....
4020 Outlays, gross (total)	270	272	266
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-2	-2
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	3	2	4
4180 Budget authority, net (total)	268	268	264
4190 Outlays, net (total)	271	272	268

The U.S. Postal Service Office of Inspector General (USPS OIG) is an independent organization charged with reporting to Congress on the overall efficiency, effectiveness, and economy of Postal Service programs and operations. The USPS OIG meets this responsibility by conducting audits, investigations, and other reviews. The USPS OIG focuses on the prevention, identification, and elimination of: (1) waste, fraud, and abuse; (2) violations of laws, rules, and regulations; and (3) inefficiencies in Postal Service programs and operations.

The Budget proposes \$263,500,000 for USPS OIG's operations.

Pursuant to P.L. 109-435, the 2026 appropriation request of the USPS OIG is \$306,700,000.

Section 603(b)(1) of P.L. 109-435 (Postal Accountability and Enhancement Act) authorizes appropriations for the USPS OIG out of the off-budget Postal Service Fund beginning in 2009. The authorization resulted in the reclassification of USPS OIG spending from off-budget mandatory to off-budget discretionary.

Object Classification (in millions of dollars)

Identification code 018-0100-0-1-372	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	152	152	151
11.3 Other than full-time permanent	1	.....	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	154	153	153
12.1 Civilian personnel benefits	72	71	70
21.0 Travel and transportation of persons	4	4	5
23.2 Rental payments to others	6	6	6
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.1 Advisory and assistance services	20	18	18
25.3 Other goods and services from Federal sources	1	1	1
25.7 Operation and maintenance of equipment	9	9	9
26.0 Supplies and materials	1	1	1
31.0 Equipment	5	4	3
99.0 Direct obligations	274	269	268
99.0 Reimbursable obligations	2	2	2
99.9 Total new obligations, unexpired accounts	276	271	270

Employment Summary

Identification code 018-0100-0-1-372	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	935	900	876
2001 Reimbursable civilian full-time equivalent employment	1	1	1

PRESIDIO TRUST**Federal Funds****PRESIDIO TRUST**

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

PRESIDIO TRUST—Continued Program and Financing (in millions of dollars)			
Identification code 512-4331-0-3-303	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Presidio Trust (Reimbursable)	401	253	317
Budgetary resources:			
1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1	471	325	340
1300 Budget authority:			
Borrowing authority, discretionary:			
Borrowing authority	69	90	.....
Spending authority from offsetting collections, discretionary:			
Collected	193	185	191
1700 Change in uncollected payments, Federal sources	-1	.....	.....
1720 Capital transfer of spending authority from offsetting collections to general fund	-2	.....	.....
1725 Spending authority from offsetting collections applied to repay debt	-4	-7	-10
1750 Spending auth from offsetting collections, disc (total)	186	178	181
1900 Budget authority (total)	255	268	181
1930 Total budgetary resources available	726	593	521
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	325	340	204
Change in obligated balance:			
3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	69	267	112
3010 New obligations, unexpired accounts	401	253	317
3020 Outlays (gross)	-203	-408	-293
3050 Unpaid obligations, end of year	267	112	136
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-50	-49	-49
3070 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-49	-49	-49
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	19	218	63
3200 Obligated balance, end of year	218	63	87
Budget authority and outlays, net:			
4000 Discretionary:			
Budget authority, gross	255	268	181
Outlays, gross:			
Outlays from new discretionary authority	150	188	100
Outlays from discretionary balances	53	35	62
4020 Outlays, gross (total)	203	223	162
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Federal sources	-2	-4	-2
Interest on Federal securities	-18	-12	-10
Non-Federal sources	-173	-169	-179
4040 Offsets against gross budget authority and outlays (total)	-193	-185	-191
4050 Additional offsets against gross budget authority only:			
Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4070 Budget authority, net (discretionary)	63	83	-10
4080 Outlays, net (discretionary)	10	38	-29
Mandatory:			
Outlays, gross:			
Outlays from mandatory balances .....	.....	185	131
4101 Budget authority, net (total)	63	83	-10
4100 Outlays, net (total)	10	223	102
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	289	269	225
5001 Total investments, EOY: Federal securities: Par value	269	225	99

Object Classification (in millions of dollars)

Identification code 512-4331-0-3-303	2024 actual	2025 est.	2026 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent	38	38	40
11.9 Total personnel compensation	38	38	40
12.1 Civilian personnel benefits	14	14	15
23.3 Communications, utilities, and miscellaneous charges	11	11	12
25.2 Other services from non-Federal sources	325	177	237
26.0 Supplies and materials	1	1	1
31.0 Equipment	4	4	4

32.0 Land and structures	8	8	8
99.9 Total new obligations, unexpired accounts	401	253	317

Employment Summary

Identification code 512-4331-0-3-303	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	321	335	335

PRIVACY AND CIVIL LIBERTIES OVERSIGHT BOARD**Federal Funds****SALARIES AND EXPENSES**

For necessary expenses of the Privacy and Civil Liberties Oversight Board, as authorized by section 1061 of the Intelligence Reform and Terrorism Prevention Act of 2004 (42 U.S.C. 2000ee), \$14,436,000, 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 535-2724-0-1-054	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and expenses	12	14	14

Budgetary resources:

1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1	1	3	3
Budget authority:			
Appropriations, discretionary:			
Appropriation	14	14	14
Budget authority (total)	14	14	14
1930 Total budgetary resources available	15	17	17
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	2	1
3010 New obligations, unexpired accounts	12	14	14
3020 Outlays (gross)	-12	-15	-14
3050 Unpaid obligations, end of year	2	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	1
3200 Obligated balance, end of year	2	1	1

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	14	14	14
Outlays, gross:			
Outlays from new discretionary authority	9	11	11
Outlays from discretionary balances	3	4	3
4020 Outlays, gross (total)	12	15	14
4180 Budget authority, net (total)	14	14	14
4190 Outlays, net (total)	12	15	14

The Intelligence Reform and Terrorism Prevention Act of 2004 (IRTPA) created the Privacy and Civil Liberties Oversight Board (PCLOB). The RTPA originally placed the Board within the Executive Office of the President. The Implementing Recommendations of the 9/11 Commission Act of 2007 reconstituted the Board as an independent oversight agency within the Executive Branch. All five members of the Board are nominated by the President and confirmed by the Senate for staggered six-year terms. The Board has two main responsibilities: 1) to analyze and review actions the executive branch takes to protect the United States from terrorism, ensuring that the need for such actions is balanced with the need to protect privacy and civil liberties; and 2) to ensure that liberty concerns are appropriately considered in the development and implementation of laws, regulations, and policies related to efforts to protect the Nation against terrorism.

The Board is required to report semi-annually on its operations to the U.S. Congress, as well as inform the public of its activities, as appropriate.

Object Classification (in millions of dollars)			
Identification code 535-2724-0-1-054	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	6	7	7
11.9 Total personnel compensation	6	7	7
12.1 Civilian personnel benefits	2	2	3
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	2	2	2
25.3 Other goods and services from Federal sources	1	1	1
26.0 Supplies and materials	1	1	1
99.9 Total new obligations, unexpired accounts	12	14	14

Employment Summary

Identification code 535-2724-0-1-054	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	34	43	43

PUBLIC BUILDINGS REFORM BOARD

Federal Funds

SALARIES AND EXPENSES

For salaries and expenses of the Public Buildings Reform Board in carrying out the Federal Assets Sale and Transfer Act of 2016 (Public Law 114-287), \$4,000,000, 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 290-2860-0-1-804	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	3	4	4
Budgetary resources:			
1000 Unobligated balance: Unobligated balance brought forward, Oct 1	6	7	7
1100 Appropriations, discretionary: Appropriation	4	4	4
1930 Total budgetary resources available	10	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	7	7
Change in obligated balance:			
3000 Unpaid obligations: Unpaid obligations, brought forward, Oct 1	2	3	2
3010 New obligations, unexpired accounts	3	4	4
3202 Outlays (gross)	-2	-5	-6
3050 Unpaid obligations, end of year	3	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	3	2
3200 Obligated balance, end of year	3	2	2
Budget authority and outlays, net:			
4000 Budget authority, gross	4	4	4
4010 Outlays from new discretionary authority	1	4	4
4011 Outlays from discretionary balances	1	1	2
4020 Outlays, gross (total)	2	5	6
4180 Budget authority, net (total)	4	4	4
4190 Outlays, net (total)	2	5	6

The Federal Assets Sale and Transfer Act of 2016 (Public Law 114-287), enacted in December 2016, authorizes the Public Buildings Reform Board. The role of the Board is to identify opportunities for the Government to significantly reduce its inventory of civilian real property and reduce cost

to the Government, subject to approval by the Office of Management and Budget. By law, the Board sunsets December 31, 2026.

Object Classification (in millions of dollars)

Identification code 290-2860-0-1-804	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	1	1	1
25.1 Advisory and assistance services	2	3	3
99.9 Total new obligations, unexpired accounts	3	4	4

Employment Summary

Identification code 290-2860-0-1-804	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2	2	2

PUBLIC DEFENDER SERVICE FOR THE DISTRICT OF COLUMBIA

Federal Funds

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER SERVICE

For salaries and expenses, including the transfer and hire of motor vehicles, of the District of Columbia Public Defender Service, as authorized by the National Capital Revitalization and Self-Government Improvement Act of 1997, \$53,382,000: Provided, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of Federal agencies: Provided further, That the District of Columbia Public Defender Service may establish for employees of the District of Columbia Public Defender Service a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, except that the maximum amount of the payment made under the program to any individual may not exceed the amount referred to in section 3523(b)(3)(B) of title 5, United States Code: Provided further, That for the purposes of engaging with, and receiving services from, Federal Franchise Fund Programs established in accordance with section 403 of the Government Management Reform Act of 1994, as amended, the District of Columbia Public Defender Service shall be considered an agency of the United States Government: Provided further, That the District of Columbia Public Defender Service may enter into contracts for the procurement of severable services and multiyear contracts for the acquisition of property and services to the same extent and under the same conditions as an executive agency under sections 3902 and 3903 of title 41, 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 511-1733-0-1-754	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Public Defender Service	52	54	53
Budgetary resources:			
1000 Unobligated balance: Unobligated balance brought forward, Oct 1	3	5	5
1100 Appropriations, discretionary: Appropriation	54	54	53
1930 Total budgetary resources available	57	59	58
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
3000 Unpaid obligations: Unpaid obligations, brought forward, Oct 1	7	10	10
3010 New obligations, unexpired accounts	52	54	53
3011 Obligations ("upward adjustments"), expired accounts	1	1	1
3202 Outlays (gross)	-50	-55	-56
3050 Unpaid obligations, end of year	10	10	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	10	10

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER
SERVICE—Continued
Program and Financing—Continued

Identification code 511-1733-0-1-754		2024 actual	2025 est.	2026 est.
3200	Obligated balance, end of year	10	10	8
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	54	54	53
	Outlays, gross:			
4010	Outlays from new discretionary authority	44	49	48
4011	Outlays from discretionary balances	6	6	8
4020	Outlays, gross (total)	50	55	56
4180	Budget authority, net (total)	54	54	53
4190	Outlays, net (total)	50	55	56

The Public Defender Service for the District of Columbia (PDS) is a federally funded, independent organization governed by an eleven-member Board of Trustees. PDS was created in 1970 by a Federal statute (P.L. 91-358; see also D.C. Code Sec. 2-1601, et seq.) to fulfill the constitutional mandate (under *Gideon v. Wainwright*) to provide criminal defense counsel for individuals who cannot afford to hire a lawyer. PDS's mission is to provide and promote quality legal representation for indigent adults and children facing a loss of liberty in the District of Columbia justice system and thereby protect society's interest in the fair administration of justice. PDS specializes in representation in the most complex and resource-intensive criminal and delinquency cases. PDS also represents individuals facing involuntary civil commitment in the District's mental health system and individuals facing parole revocation for D.C. Code offenses.

Object Classification (in millions of dollars)

Identification code 511-1733-0-1-754		2024 actual	2025 est.	2026 est.
Direct obligations:				
	Personnel compensation:			
11.1	Full-time permanent	29	30	30
11.8	Special personal services payments	1	1	1
11.9	Total personnel compensation	30	31	31
12.1	Civilian personnel benefits	10	11	10
23.1	Rental payments to GSA	1	3	3
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	2	2	2
25.2	Other services from non-Federal sources	3	2	2
25.3	Other goods and services from Federal sources	1	1	1
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	1	1	1
31.0	Equipment	2	1	1
99.0	Direct obligations	52	54	53
99.9	Total new obligations, unexpired accounts	52	54	53

Employment Summary

Identification code 511-1733-0-1-754		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	229	225	225

PAYMENT TO PUERTO RICO OVERSIGHT BOARD

Federal Funds

PAYMENT TO PUERTO RICO OVERSIGHT BOARD

Special and Trust Fund Receipts (in millions of dollars)

Identification code 328-5619-0-2-806		2024 actual	2025 est.	2026 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1110	Payment from Puerto Rico, Puerto Rico Oversight Board	59	59	59
2000	Total: Balances and receipts	59	59	59

Appropriations:				
Current law:				
2101	Payment to Puerto Rico Oversight Board		-59	-59
5099	Balance, end of year			-59

Program and Financing (in millions of dollars)

Identification code 328-5619-0-2-806		2024 actual	2025 est.	2026 est.

Obligations by program activity:				
0001	Payment to Oversight Board		59	59
0900	Total new obligations, unexpired accounts (object class 25.2)		59	59

Budgetary resources:

	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)		59	59
1930	Total budgetary resources available		59	59

Change in obligated balance:

	Unpaid obligations:			
3010	New obligations, unexpired accounts		59	59
3020	Outlays (gross)		-59	-59

Budget authority and outlays, net:

	Mandatory:			
4090	Budget authority, gross		59	59
	Outlays, gross:			
4100	Outlays from new mandatory authority		59	59
4180	Budget authority, net (total)		59	59
4190	Outlays, net (total)		59	59

The Puerto Rico Oversight, Management, and Economic Stability Act (P.L. 114-187) created an oversight board that is not a department, agency, establishment, or instrumentality of the Federal Government but is an entity within the territorial government, which is not subject to the supervision or control of any Federal agency. See 42 U.S.C. 2121(c). Although the Board's financing is derived entirely from the territorial government, the flow of funds from the territory to the Board is mandated by Federal law. Because Federal law prescribes the flow of funds to the Board, the Budget reflects the allocation of resources by the territorial government to the new territorial entity with a net zero Federal deficit impact, consistent with long-standing budgetary concepts. Because the Board itself is not a Federal entity, its operations will not be included in the Federal Government's Budget. Data are presented here on a Puerto Rico fiscal year basis (July 1 to June 30).

RAILROAD RETIREMENT BOARD

Federal Funds

DUAL BENEFITS PAYMENTS ACCOUNT

For payment to the Dual Benefits Payments Account, authorized under section 15(d) of the Railroad Retirement Act of 1974, \$5,000,000, which shall include amounts becoming available in fiscal year 2026 pursuant to section 224(c)(1)(B) of Public Law 98-76; and in addition, an amount, not to exceed 2 percent of the amount provided herein, shall be available proportional to the amount by which the product of recipients and the average benefit received exceeds the amount available for payment of vested dual benefits: Provided, That the total amount provided herein shall be credited in 12 approximately equal amounts on the first day of each month in the 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 060-0111-0-1-601		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Dual Benefits Payments Account (Direct)		6	8
0900	Total new obligations, unexpired accounts (object class 41.0)		6	5

Budgetary resources:					
Budget authority:					
1100	Appropriations, discretionary:				
	Appropriation	7	7		5
1200	Appropriations, mandatory:				
1200	Appropriation	1	1		
1900	Budget authority (total)	8	8		5
1930	Total budgetary resources available	8	8		5
Memorandum (non-add) entries:					
1940	Unobligated balance expiring	-2			
Change in obligated balance:					
Unpaid obligations:					
3010	New obligations, unexpired accounts	6	8		5
3020	Outlays (gross)	-6	-8		-5
Budget authority and outlays, net:					
Discretionary:					
4000	Budget authority, gross	7	7		5
	Outlays, gross:				
4010	Outlays from new discretionary authority	6	7		5
Mandatory:					
4090	Budget authority, gross	1	1		
	Outlays, gross:				
4100	Outlays from new mandatory authority			1	
4180	Budget authority, net (total)	8	8		5
4190	Outlays, net (total)	6	8		5

This appropriation is a Federal subsidy to the rail industry pension for costs not financed by the railroad sector.

Established in conjunction with the Railroad Retirement Solvency Act of 1983, this account acts as a conduit for various financial transactions, such as interfund transfers and fund transfers from the Department of the Treasury.

FEDERAL PAYMENTS TO THE RAILROAD RETIREMENT ACCOUNTS

For payment to the accounts established in the Treasury for the payment of benefits under the Railroad Retirement Act for interest earned on unnegotiated checks, \$150,000, to remain available through September 30, 2027, which shall be the maximum amount available for payment pursuant to section 417 of Public Law 98-76.

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 060-0113-0-1-601	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0001 Federal Payments to Railroad Retirement Accounts (Direct)	963	855		979
0900 Total new obligations, unexpired accounts (object class 42.0)	963	855		979
Budgetary resources:				
Unobligated balance:				
1000 Unobligated balance brought forward, Oct 1	1	1		1
Budget authority:				
Appropriations, mandatory:				
1200 Appropriation	963	855		979
1930 Total budgetary resources available	964	856		980
Memorandum (non-add) entries:				
1941 Unexpired unobligated balance, end of year	1	1		1
Change in obligated balance:				
Unpaid obligations:				
3010 New obligations, unexpired accounts	963	855		979
3020 Outlays (gross)	-963	-855		-979
Budget authority and outlays, net:				
Mandatory:				
4090 Budget authority, gross	963	855		979
Outlays, gross:				
4100 Outlays from new mandatory authority	963	855		979
4180 Budget authority, net (total)	963	855		979
4190 Outlays, net (total)	963	855		979

This account funds interest on uncashed checks and the transfer of income taxes on Tier I and Tier II railroad retirement benefits.

RAILROAD UNEMPLOYMENT INSURANCE EXTENDED BENEFIT PAYMENTS

Program and Financing (in millions of dollars)

Identification code 060-0117-0-1-603	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	.....
3020 Outlays (gross) .....	.....	-3	.....
3050 Unpaid obligations, end of year	3	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	.....
3200 Obligated balance, end of year	3	.....	.....
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	3	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	3	.....

This appropriation provides funding for extended unemployment benefits paid by the Railroad Retirement Board under the Worker, Homeownership, and Business Assistance Act of 2009 (P.L. 111–92), the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111–312), the Temporary Payroll Tax Cut Continuation Act (P.L. 112–78), the Middle Class Tax Relief and Job Creation Act of 2012 (P.L. 112–96), the CARES Act (P.L. 116–136), the Consolidated Appropriations Act, 2021 (P.L. 116–260), and the American Rescue Plan Act of 2021 (P.L. 117–2).

RAILROAD UNEMPLOYMENT INSURANCE ENHANCED BENEFIT PAYMENTS

Program and Financing (in millions of dollars)

Identification code 060-0122-0-1-603		2024 actual	2025 est.	2026 est.
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	223	223	223
1930	Total budgetary resources available	223	223	223
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	223	223	223
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1	1	.....
3020	Outlays (gross) .....	.....	-1	.....
3050	Unpaid obligations, end of year	1	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1	1	.....
3200	Obligated balance, end of year	1	.....	.....
Budget authority and outlays, net:				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	.....	1	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	1	.....

This appropriation provides funding for Railroad Unemployment Insurance Enhanced Benefit Payments paid by the Railroad Retirement Board under the CARES Act (P.L. 116–136), the Consolidated Appropriations Act, 2021 (P.L. 116–260), and the American Rescue Plan Act of 2021 (P.L. 117–2).

Trust Funds				Object Classification (in millions of dollars)			
RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND				Identification code 060-8051-0-7-603			
Program and Financing (in millions of dollars)				2024 actual 2025 est. 2026 est.			
Identification code 060-8051-0-7-603		2024 actual	2025 est.	2026 est.			
Obligations by program activity:							
0001 Railroad Unemployment Insurance Trust Fund (Direct)	102	127	148				
0801 Railroad Unemployment Insurance Trust Fund (Reimbursable)		17	16				
0900 Total new obligations, unexpired accounts	102	144	164				
Budgetary resources:							
Unobligated balance:							
1033 Recoveries of prior year paid obligations	18	.....	.....		
Budget authority:							
Appropriations, discretionary:							
1101 Appropriation (special or trust)	23	19	20				
1103 Appropriation (previously unavailable)(special or trust)	9	.....	.....		
1135 Appropriations precluded from obligation (special or trust)	-10	.....	.....		
1160 Appropriation, discretionary (total)	22	19	20				
Appropriations, mandatory:							
1201 Appropriation (special or trust fund)	148	16	13				
1203 Appropriation (unavailable balances)	354	442	360				
1235 Appropriations precluded from obligation (special or trust)	-440	-350	-245				
1260 Appropriations, mandatory (total)	62	108	128				
Spending authority from offsetting collections, mandatory:							
1800 Collected		17	16				
1900 Budget authority (total)	84	144	164				
1930 Total budgetary resources available	102	144	164				
Change in obligated balance:							
Unpaid obligations:							
3000 Unpaid obligations, brought forward, Oct 1	9	10	.....			
3010 New obligations, unexpired accounts	102	144	164				
3020 Outlays (gross)	-101	-154	-164				
3050 Unpaid obligations, end of year	10	.....	.....		
Uncollected payments:							
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	.....	.....		
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	2	.....	.....		
Memorandum (non-add) entries:							
3100 Obligated balance, start of year	9	10	.....			
3200 Obligated balance, end of year	10	.....	.....		
Budget authority and outlays, net:							
Discretionary:							
4000 Budget authority, gross	22	19	20				
Outlays, gross:							
4010 Outlays from new discretionary authority	22	19	20				
Mandatory:							
4090 Budget authority, gross	62	125	144				
Outlays, gross:							
4100 Outlays from new mandatory authority	62	125	144				
4101 Outlays from mandatory balances	17	10	.....			
4110 Outlays, gross (total)	79	135	144				
Offsets against gross budget authority and outlays:							
4123 Offsetting collections (collected) from:							
Non-Federal sources	-18	-17	-16				
Additional offsets against gross budget authority only:							
4143 Recoveries of prior year paid obligations, unexpired accounts	18	.....	.....		
4160 Budget authority, net (mandatory)	62	108	128				
4170 Outlays, net (mandatory)	61	118	128				
4180 Budget authority, net (total)	84	127	148				
4190 Outlays, net (total)	83	137	148				
Memorandum (non-add) entries:							
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	1				
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	1	1				

The Board administers a separate fund for unemployment and sickness insurance payments. Administrative expenses are financed from employer unemployment taxes.

RAIL INDUSTRY PENSION FUND			
Special and Trust Fund Receipts (in millions of dollars)			
Identification code 060-8011-0-7-601			
2024 actual 2025 est. 2026 est.			
0100 Balance, start of year	731	429	238
Receipts:			
Current law:			
1110 Refunds, Rail Industry Pension Fund .....	.....	-2	-9
1110 Taxes, Rail Industry Pension Fund	3,683	3,846	3,794
1140 Interest and Profits on Investments in Public Debt Securities, Rail Industry Pension Fund	26	21	20
1140 Payment from the National Railroad Retirement Investment Trust, Rail Industry Pension Fund	1,180	1,537	1,727
1140 Federal Payments to Railroad Retirement Trust Funds, Rail Industry Pension Fund	542	484	526
1199 Total current law receipts	5,431	5,886	6,058
1999 Total receipts	5,431	5,886	6,058
2000 Total: Balances and receipts	6,162	6,315	6,296
Appropriations:			
Current law:			
2101 Rail Industry Pension Fund	-97	-99	-98
2101 Rail Industry Pension Fund	-5,334	-5,887	-6,058
2103 Rail Industry Pension Fund	-1,144	-842	-665
2135 Rail Industry Pension Fund	842	751	806
2199 Total current law appropriations	-5,733	-6,077	-6,015
2999 Total appropriations	-5,733	-6,077	-6,015
5099 Balance, end of year	429	238	281
Program and Financing (in millions of dollars)			
Identification code 060-8011-0-7-601			
2024 actual 2025 est. 2026 est.			
Obligations by program activity:			
0001 Rail Industry Pension Fund (Direct)	5,874	5,956	6,055
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	.....	10
1033 Recoveries of prior year paid obligations	4	.....	.....
1070 Unobligated balance (total)	4	.....	10
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	97	99	98
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	5,334	5,887	6,058
1203 Appropriation (unavailable balances)	1,144	842	665
1220 Appropriations transferred to other acct [060-8010] .....	.....	-111	.....
1221 Appropriations transferred from other acct [060-8010]	137	.....	48
1235 Appropriations precluded from obligation (special or trust)	-842	-751	-806
1260 Appropriations, mandatory (total)	5,773	5,867	5,965
1900 Budget authority (total)	5,870	5,966	6,063
1930 Total budgetary resources available	5,874	5,966	6,073
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	.....	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	414	412	.....
3010 New obligations, unexpired accounts	5,874	5,956	6,055
3020 Outlays (gross)	-5,876	-6,368	-6,055
3050 Unpaid obligations, end of year	412	.....	.....

Memorandum (non-add) entries:			
3100 Obligated balance, start of year	414	412	.....
3200 Obligated balance, end of year	412	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	97	99	98
Outlays, gross:			
4010 Outlays from new discretionary authority	97	99	98
Mandatory:			
4090 Budget authority, gross	5,773	5,867	5,965
Outlays, gross:			
4100 Outlays from new mandatory authority	5,772	5,857	5,957
4101 Outlays from mandatory balances	7	412	.....
4110 Outlays, gross (total)	5,779	6,269	5,957
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	4	.....	.....
4160 Budget authority, net (mandatory)	5,773	5,867	5,965
4170 Outlays, net (mandatory)	5,775	6,269	5,957
4180 Budget authority, net (total)	5,870	5,966	6,063
4190 Outlays, net (total)	5,872	6,368	6,055
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,097	760	665
5001 Total investments, EOY: Federal securities: Par value	760	665	716

Railroad retirees generally receive the equivalent to a Social Security benefit and a rail industry pension collectively bargained like other private pension plans but embedded in Federal law. Approximately 2,940 individuals also receive both full Social Security and rail industry benefits.

Status of Funds (in millions of dollars)

Identification code 060-8011-0-7-601		2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:				
0100 Balance, start of year	1,153	853	254	.....
0999 Total balance, start of year	1,153	853	254	.....
Cash income during the year:				
Current law:				
Receipts:				
1110 Refunds, Rail Industry Pension Fund .....	.....	-2	-9	.....
1110 Taxes, Rail Industry Pension Fund	3,683	3,846	3,794	.....
1130 Rail Industry Pension Fund	4	.....	.....	.....
1130 Limitation on the Office of Inspector General	1	.....	.....	.....
1150 Interest and Profits on Investments in Public Debt Securities, Rail Industry Pension Fund	26	21	20	.....
1160 Payment from the National Railroad Retirement Investment Trust, Rail Industry Pension Fund	1,180	1,537	1,727	.....
1160 Federal Payments to Railroad Retirement Trust Funds, Rail Industry Pension Fund	542	484	526	.....
1160 Limitation on the Office of Inspector General	16	14	14	.....
1199 Income under present law	5,452	5,900	6,072	.....
1999 Total cash income	5,452	5,900	6,072	.....
Cash outgo during year:				
Current law:				
2100 Rail Industry Pension Fund	-5,876	-6,368	-6,055	.....
2100 Limitation on the Office of Inspector General	-15	-20	-14	.....
2199 Outgo under current law	-5,891	-6,388	-6,069	.....
2999 Total cash outgo (-)	-5,891	-6,388	-6,069	.....
Surplus or deficit:				
3110 Excluding interest	-465	-509	-17	.....
3120 Interest	26	21	20	.....
3199 Subtotal, surplus or deficit	-439	-488	3	.....
3230 Rail Industry Pension Fund	137	.....	48	.....
3230 Rail Industry Pension Fund .....	.....	-111	.....	.....
3298 Reconciliation adjustment	2	.....	.....	.....
3299 Total adjustments	139	-111	48	.....
3999 Total change in fund balance	-300	-599	51	.....
Unexpended balance, end of year:				
4100 Uninvested balance (net), end of year	93	-411	-411	.....
4200 Rail Industry Pension Fund	760	665	716	.....
4999 Total balance, end of year	853	254	305	.....

Object Classification (in millions of dollars)

Identification code 060-8011-0-7-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
42.0 Benefit payments	5,778	5,857	5,957
94.0 Financial transfers	96	99	98
99.9 Total new obligations, unexpired accounts	5,874	5,956	6,055

LIMITATION ON ADMINISTRATION

For necessary expenses for the Railroad Retirement Board ("Board") for administration of the Railroad Retirement Act and the Railroad Unemployment Insurance Act, \$126,000,000, to be derived in such amounts as determined by the Board from the railroad retirement accounts and from moneys credited to the railroad unemployment insurance administration fund: Provided, That notwithstanding section 7(b)(9) of the Railroad Retirement Act this limitation may be used to hire attorneys only through the excepted service: Provided further, That the previous proviso shall not change the status under Federal employment laws of any attorney hired by the Railroad Retirement Board prior to January 1, 2013: Provided further, That notwithstanding section 7(b)(9) of the Railroad Retirement Act, this limitation may be used to hire students attending qualifying educational institutions or individuals who have recently completed qualifying educational programs using current excepted hiring authorities established by the Office of Personnel Management.

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 060-8237-0-7-601	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Rail Industry Pension Fund	91	87	87
0002 Railroad Social Security Equivalent Benefit	22	21	21
0003 Railroad Unemployment Insurance Trust Fund	21	18	18
0006 TMF	1	3	1
0100 Subtotal, direct program	135	129	127
0799 Total direct obligations	135	129	127
0801 Medicare and other reimbursements	33	33	30
0900 Total new obligations, unexpired accounts	168	162	157
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17	10	7
1001 Discretionary unobligated balance brought fwd, Oct 1	11	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	1	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	19	10	7
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	160	159	156
1900 Budget authority (total)	160	159	156
1930 Total budgetary resources available	179	169	163
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	10	7	6
Special and non-revolving trust funds:			
1951 Unobligated balance expiring	1	.....	.....
1952 Expired unobligated balance, start of year	10	19	19
1953 Expired unobligated balance, end of year	18	19	19
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	67	45	4
3010 New obligations, unexpired accounts	168	162	157
3011 Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020 Outlays (gross)	-182	-203	-157
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-10	.....	.....
3050 Unpaid obligations, end of year	45	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	67	45	4
3200 Obligated balance, end of year	45	4	4

LIMITATION ON ADMINISTRATION—Continued
Program and Financing—Continued

Identification code 060-8237-0-7-601	2024 actual	2025 est.	2026 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	160	159	156
Outlays, gross:			
4010 Outlays from new discretionary authority	133	159	156
4011 Outlays from discretionary balances	41	41	.....
4020 Outlays, gross (total)	174	200	156
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-160	-159	-156
4040 Offsets against gross budget authority and outlays (total)	-160	-159	-156
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	8	3	1
4180 Budget authority, net (total) .....	.....	.....	1
4190 Outlays, net (total)	22	44	1

The table below shows anticipated workloads.

	2023 actual	2024 actual	2025 est.	2026 est.
Pending, start of year	10,728	10,941	10,752	11,814
New Railroad Retirement applications	21,259	16,911	20,000	20,000
New Social Security certifications	2,607	2,866	3,000	3,000
Total dispositions (excluding partial awards)	23,653	19,966	21,938	22,628
Pending, end of year	10,941	10,752	11,814	12,186

As shown below, the Board projects this workload will continue to decline as the number of beneficiaries declines.

	1980 act.	1990 act.	2010 act.	2023 act.	2024 act.	2025 est.
Total beneficiaries	1,009,500	894,196	549,154	471,082	461,416	454,400

Object Classification (in millions of dollars)

Identification code 060-8237-0-7-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	69	68	69
11.3 Other than full-time permanent	2	1	1
11.5 Other personnel compensation	2	.....	.....
11.9 Total personnel compensation	73	69	70
12.1 Civilian personnel benefits	27	27	26
23.1 Rental payments to GSA	3	3	3
23.3 Communications, utilities, and miscellaneous charges	6	6	6
25.2 Other services from non-Federal sources	11	15	12
25.3 Other goods and services from Federal sources	6	5	5
25.4 Operation and maintenance of facilities	3	.....	.....
25.6 Medical care	1	1	1
25.7 Operation and maintenance of equipment	2	2	2
99.0 Direct obligations	132	128	125
99.0 Reimbursable obligations	33	33	30
99.5 Adjustment for rounding	3	1	2
99.9 Total new obligations, unexpired accounts	168	162	157

Employment Summary

Identification code 060-8237-0-7-601	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	678	629	618
2001 Reimbursable civilian full-time equivalent employment	89	94	85

NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 060-8118-0-7-601	2024 actual	2025 est.	2026 est.
Receipts:			
Current law:			
0100 Balance, start of year	24,304	27,473	27,926
Gains and Losses:			
1130 Gains and Losses on Non-Federal Securities, National Railroad Retirement Investment Trust	4,043	1,688	1,553
Interest and Dividends:			
1130 Interest and Dividends on Non-Federal Securities, National Railroad Retirement Investment Trust	356	350	644

1140 Earnings on Investments in Federal Securities, National Railroad Retirement Investment Trust	13	21	22
1199 Total current law receipts	4,412	2,059	2,219
1999 Total receipts	4,412	2,059	2,219
2000 Total: Balances and receipts	28,716	29,532	30,145
Appropriations:			
Current law:			
2101 National Railroad Retirement Investment Trust	-1,243	-1,606	-1,797
5099 Balance, end of year	27,473	27,926	28,348

Program and Financing (in millions of dollars)

Identification code 060-8118-0-7-601	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 NRRIT expenses	1,243	1,606	1,797
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,243	1,606	1,797
1930 Total budgetary resources available	1,243	1,606	1,797
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1,243	1,606	1,797
3020 Outlays (gross)	-1,243	-1,606	-1,797

Budget authority and outlays, net:

Mandatory:			
1201 Budget authority, gross	1,243	1,606	1,797
Outlays, gross:			
4100 Outlays from new mandatory authority	1,243	1,606	1,797
4180 Budget authority, net (total)	1,243	1,606	1,797
4190 Outlays, net (total)	1,243	1,606	1,797

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	518	1,062	868
5001 Total investments, EOY: Federal securities: Par value	1,062	868	881
5012 Total investments, SOY: non-Federal securities: Market value (means of financing)	23,805	26,414	27,139
5013 Total investments, EOY: non-Federal securities: Market value (means of financing)	26,414	27,139	27,548

The Trust manages and invests the funds of the Railroad Retirement System in private securities and U.S. Treasury Securities.

Status of Funds (in millions of dollars)

Identification code 060-8118-0-7-601	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year	24,304	27,473	27,926
0999 Total balance, start of year	24,304	27,473	27,926
Cash income during the year:			
Current law:			
Receipts:			
1150 Gains and Losses on Non-Federal Securities, National Railroad Retirement Investment Trust	4,043	1,688	1,553
1150 Earnings on Investments in Federal Securities, National Railroad Retirement Investment Trust	13	21	22
1150 Interest and Dividends on Non-Federal Securities, National Railroad Retirement Investment Trust	356	350	644
1199 Income under present law	4,412	2,059	2,219
1999 Total cash income	4,412	2,059	2,219
Cash outgo during year:			
Current law:			
2100 National Railroad Retirement Investment Trust	-1,243	-1,606	-1,797
2199 Outgo under current law	-1,243	-1,606	-1,797
2999 Total cash outgo (-)	-1,243	-1,606	-1,797
Surplus or deficit:			
3110 Excluding interest	-1,243	-1,606	-1,797
3120 Interest	4,412	2,059	2,219
3199 Subtotal, surplus or deficit	3,169	453	422
3999 Total change in fund balance	3,169	453	422
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	26,411	27,058	27,467

4200	National Railroad Retirement Investment Trust	1,062	868	881
4999	Total balance, end of year	27,473	27,926	28,348

Object Classification (in millions of dollars)

Identification code 060-8118-0-7-601		2024 actual	2025 est.	2026 est.
25.2	Direct obligations:			
25.2	Other services from non-Federal sources	63	69	70
94.0	Financial transfers	1,180	1,537	1,727
99.9	Total new obligations, unexpired accounts	1,243	1,606	1,797

LIMITATION ON THE OFFICE OF INSPECTOR GENERAL

For expenses necessary for the Office of Inspector General for audit, investigatory and review activities, as authorized by the Inspector General Act of 1978, not more than \$14,000,000, to be derived from the railroad retirement accounts and railroad unemployment insurance 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 060-8018-0-7-601		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Rail Industry Pension Fund	10	10	10
0002	Railroad Social Security Equivalent Benefit	2	2	2
0003	Railroad Unemployment Insurance Trust	2	2	2
0100	Subtotal, direct program	14	14	14
0799	Total direct obligations	14	14	14
0801	Medicare and other reimbursements	2	.....	.....
0900	Total new obligations, unexpired accounts	16	14	14
Budgetary resources:				
1000	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1700	Budget authority:			
1700	Spending authority from offsetting collections, discretionary:			
1700	Collected	16	14	14
1900	Budget authority (total)	16	14	14
1930	Total budgetary resources available	17	15	15
1941	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
1952	Special and non-revolving trust funds:			
1952	Expired unobligated balance, start of year	5	3	3
1953	Expired unobligated balance, end of year	3	3	3
Change in obligated balance:				
3000	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	6	.....
3010	New obligations, unexpired accounts	16	14	14
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-15	-20	-14
3050	Unpaid obligations, end of year	6	.....	.....
3100	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	6	.....
3200	Obligated balance, end of year	6	.....	.....
Budget authority and outlays, net:				
4000	Discretionary:			
4000	Budget authority, gross	16	14	14
4010	Outlays, gross:			
4010	Outlays from new discretionary authority	14	14	14
4011	Outlays from discretionary balances	1	6	.....
4020	Outlays, gross (total)	15	20	14
Offsets against gross budget authority and outlays:				
4030	Offsetting collections (collected) from:			
4030	Federal sources	-16	-14	-14
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-17	-14	-14
4052	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4080	Outlays, net (discretionary)	-2	6
4180	Budget authority, net (total)

4190	Outlays, net (total)	-2	6
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The Limitation on the Office of Inspector General receives an appropriation for audit, investigatory and review activities of the Railroad Retirement Board Office of Inspector General.

Object Classification (in millions of dollars)

Identification code 060-8018-0-7-601		2024 actual	2025 est.	2026 est.
11.1	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	6	6	8
12.1	Civilian personnel benefits	3	3	4
25.2	Other services from non-Federal sources	3	2	1
25.3	Other goods and services from Federal sources	3	3	1
99.0	Direct obligations	15	14	14
99.0	Reimbursable obligations	1	.....	.....
99.9	Total new obligations, unexpired accounts	16	14	14

Employment Summary

Identification code 060-8018-0-7-601		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	38	41	62
2001	Reimbursable civilian full-time equivalent employment	7	3	.....

RAILROAD SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 060-8010-0-7-601		2024 actual	2025 est.	2026 est.
0100	Balance, start of year	358	408	390
Receipts:				
1110	Current law:			
1110	Refunds, Railroad Social Security Equivalent Benefit Account .....	.....	-1	-7
1110	Railroad Social Security Equivalent Benefit Account, Taxes	3,220	3,458	3,479
1110	Railroad Social Security Equivalent Benefit Account, Receipts Transferred to Federal Hospital Insurance Trust Fund	-645	-669	-677
1140	Railroad Social Security Equivalent Benefit Account, Interest and Profits on Investments in Public Debt Securities	37	35	31
1140	Railroad Social Security Equivalent Benefit Account, Income Tax Credits	412	371	453
1140	Railroad Social Security Equivalent Benefit Account, Interest Transferred to Federal Hospital Insurance Trust Fund	-25	-27	-24
1140	Railroad Social Security Equivalent Benefit Account, Receipts from Federal Old-age Survivors Ins. Trust Fund	5,860	5,700	6,004
1140	Railroad Social Security Equivalent Benefit Account, Receipts from Federal Disability Insurance Trust Fund	74	-31	-11
1140	Advances from the General Fund for Financial Interchange Interest, Social Security Equivalent Benefit Account	9	8	7
1199	Total current law receipts	8,942	8,844	9,255
1999	Total receipts	8,942	8,844	9,255
2000	Total: Balances and receipts	9,300	9,252	9,645
Appropriations:				
2101	Current law:			
2101	Railroad Social Security Equivalent Benefit Account	-22	-22	-24
2101	Railroad Social Security Equivalent Benefit Account	-8,918	-8,844	-9,255
2103	Railroad Social Security Equivalent Benefit Account	-1,075	-1,137	-1,113
2135	Railroad Social Security Equivalent Benefit Account	1,123	1,141	1,149
2199	Total current law appropriations	-8,892	-8,862	-9,243
2999	Total appropriations	-8,892	-8,862	-9,243
5099	Balance, end of year	408	390	402

Program and Financing (in millions of dollars)

Identification code 060-8010-0-7-601		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Railroad Social Security Equivalent Benefit Account (Direct)	8,730	9,080	9,203

RAILROAD SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT—Continued
Program and Financing—Continued

Identification code 060-8010-0-7-601	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
Appropriation (special or trust)	22	22	24
Appropriations, mandatory:			
Appropriation (special or trust fund)	8,918	8,844	9,255
Appropriation (previously unavailable)(special or trust)	1,075	1,137	1,113
Appropriations transferred to other accts [060-8011]	-137	.....	-48
Appropriations transferred from other acct [060-8011] .....	.....	111	.....
Appropriations precluded from obligation (special or trust)	-1,123	-1,141	-1,149
Appropriations applied to repay debt	-5,085	-5,073	-5,198
Appropriations, mandatory (total)	3,648	3,878	3,973
Borrowing authority, mandatory:			
Borrowing authority	5,060	5,180	5,206
Budget authority (total)	8,730	9,080	9,203
Total budgetary resources available	8,730	9,080	9,203
Change in obligated balance:			
Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	705	729	.....
New obligations, unexpired accounts	8,730	9,080	9,203
Outlays (gross)	-8,706	-9,809	-9,197
Unpaid obligations, end of year	729	.....	6
Memorandum (non-add) entries:			
Obligated balance, start of year	705	729	.....
Obligated balance, end of year	729	.....	6
Budget authority and outlays, net:			
Discretionary:			
Budget authority, gross	22	22	24
Outlays, gross:			
Outlays from new discretionary authority	22	22	24
Mandatory:			
Budget authority, gross	8,708	9,058	9,179
Outlays, gross:			
Outlays from new mandatory authority	8,683	9,058	9,173
Outlays from mandatory balances	1	729	.....
Outlays, gross (total)	8,684	9,787	9,173
Budget authority, net (total)	8,730	9,080	9,203
Outlays, net (total)	8,706	9,809	9,197
Memorandum (non-add) entries:			
Total investments, SOY: Federal securities: Par value	1,043	1,087	1,113
Total investments, EOY: Federal securities: Par value	1,087	1,113	1,131
Outstanding debt, SOY	-4,627	-4,605	-4,712
Outstanding debt, EOY	-4,605	-4,712	-4,720
Borrowing	-5,063	-5,180	-5,206

All railroad retirees receive the equivalent of a Social Security benefit, and they may also receive other add-ons including rail industry pension payments, windfall payments, and supplemental annuities. Social Security benefits for former railroad employees are funded by the Social Security trust funds, and rail industry pension payments are the responsibility of the rail sector.

Under current law, a financial interchange occurs once each year between the Social Security trust funds and the Social Security Equivalent Benefit (SSEB) account. SSEB receives monthly advances from the general fund equal to an estimate of the transfer SSEB would have received for the previous month if the financial interchange transfers were on a monthly basis. Advances from the previous year are repaid annually to the general fund immediately after the financial interchange is received. In 2024, \$5,063 million was advanced and \$5,085 million was repaid.

Status of Funds (in millions of dollars)

Identification code 060-8010-0-7-601	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
Balance, start of year	-3,552	-3,453	-4,307
Total balance, start of year	-3,552	-3,453	-4,307

Cash income during the year:

Current law:			
Receipts:			
1110 Refunds, Railroad Social Security Equivalent Benefit Account .....	.....	-1	-7
1110 Railroad Social Security Equivalent Benefit Account, Taxes	3,220	3,458	3,479
1110 Railroad Social Security Equivalent Benefit Account, Receipts Transferred to Federal Hospital Insurance Trust Fund	-645	-669	-677
1150 Railroad Social Security Equivalent Benefit Account, Interest and Profits on Investments in Public Debt Securities	37	35	31
1150 Railroad Social Security Equivalent Benefit Account, Interest Transferred to Federal Hospital Insurance Trust Fund	-25	-27	-24
1160 Railroad Social Security Equivalent Benefit Account, Income Tax Credits	412	371	453
1160 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Old-age Survivors Ins. Trust Fund	5,860	5,700	6,004
1160 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Disability Insurance Trust Fund	74	-31	-11
1160 Advances from the General Fund for Financial Interchange Interest, Social Security Equivalent Benefit Account	9	8	7
1199 Income under present law	8,942	8,844	9,255
1999 Total cash income	8,942	8,844	9,255
Cash outgo during year:			
Current law:			
2100 Railroad Social Security Equivalent Benefit Account	-8,706	-9,809	-9,197
2199 Outgo under current law	-8,706	-9,809	-9,197
2999 Total cash outgo (-)	-8,706	-9,809	-9,197
Surplus or deficit:			
3110 Excluding interest	224	-973	51
3120 Interest	12	8	7
3199 Subtotal, surplus or deficit	236	-965	58
3230 Railroad Social Security Equivalent Benefit Account .....	.....	111	.....
3230 Railroad Social Security Equivalent Benefit Account	-137	.....	-48
3299 Total adjustments	-137	111	-48
3999 Total change in fund balance	99	-854	10
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-4,540	-5,420	-5,428
4200 Railroad Social Security Equivalent Benefit Account	1,087	1,113	1,131
4999 Total balance, end of year	-3,453	-4,307	-4,297

Object Classification (in millions of dollars)

Identification code 060-8010-0-7-601	2024 actual	2025 est.	2026 est.
Direct obligations:			
42.0 Benefit payments	8,710	9,058	9,131
94.0 Financial transfers .....	.....	.....	48
94.0 Financial transfers	20	22	24
99.9 Total new obligations, unexpired accounts	8,730	9,080	9,203

SECURITIES AND EXCHANGE COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Securities and Exchange Commission, including services as authorized by 5 U.S.C. 3109, the rental of space (to include multiple year leases) in the District of Columbia and elsewhere, and not to exceed \$3,500 for official reception and representation expenses, \$2,149,000,000, to remain available until expended; of which not less than \$20,050,000 shall be for the Office of Inspector General; of which not to exceed \$275,000 shall be available for a permanent secretariat for the International Organization of Securities Commissions; and of which not to exceed \$100,000 shall be available for expenses for consultations and meetings hosted by the Commission with foreign governmental and other regulatory officials, members of their delegations and staffs to exchange views concerning securities matters, such expenses to include necessary logistic and administrative expenses and the expenses of Commission staff and foreign invitees in attendance including: (1) incidental expenses such as meals; (2) travel and transportation; and (3) related lodging or subsistence. Provided, That any unobligated balances from

funds made available under this heading in prior Acts for replacement leases for the Commission's headquarters and other regional office facilities may be used for such purposes at any Commission office facility, notwithstanding provisos in such Acts limiting use to particular office facilities, and notwithstanding provisos in such Acts requiring that de-obligated amounts derived from the general fund be returned to the general fund or that de-obligated amounts derived from fees or assessments be paid to national securities exchanges and national securities associations in proportion to any fees or assessments paid by such national securities exchange or national securities association.

For purposes of calculating the fee rate under section 31(j) of the Securities Exchange Act of 1934 (15 U.S.C. 78ee(j)) for fiscal year 2026, all amounts appropriated under this heading shall be deemed to be the regular appropriation to the Commission for fiscal year 2026: Provided, That fees and charges authorized by section 31 of the Securities Exchange Act of 1934 (15 U.S.C. 78ee) shall be credited to this account as offsetting collections: Provided further, That not to exceed \$2,149,000,000 of such offsetting collections shall be available until expended for necessary expenses of this account: Provided further, That the total amount appropriated under this heading from the general fund for fiscal year 2026 shall be reduced as such offsetting fees are received so as to result in a final total fiscal year 2026 appropriation from the general fund estimated at not more than \$0.

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 050-0100-0-1-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Enforcement			
0002 Examinations	696	698	683
0003 Corporation Finance	498	498	494
0004 Trading and Markets	184	184	184
0005 Investment Management	122	122	121
0006 Economic and Risk Analysis	94	95	93
0007 General Counsel	83	87	87
0008 Other Program Offices	72	70	66
0009 Agency Direction and Administrative Support	111	110	112
0010 Inspector General	312	311	308
0011 Relocation Costs	24	25	26
0900 Total new obligations, unexpired accounts	3	182	.....
0900 Total new obligations, unexpired accounts	2,199	2,382	2,174
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	83	142	.....
1021 Recoveries of prior year unpaid obligations	69	50	25
1070 Unobligated balance (total)	152	192	25
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,150	2,150	2,149
1700 Collected [Relocation Costs]	40	40	.....
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	2,189	2,190	2,149
1900 Budget authority (total)	2,189	2,190	2,149
1930 Total budgetary resources available	2,341	2,382	2,174
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	142	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	944	770	767
3010 New obligations, unexpired accounts	2,199	2,382	2,174
3020 Outlays (gross)	-2,304	-2,335	-2,300
3040 Recoveries of prior year unpaid obligations, unexpired	-69	-50	-25
3050 Unpaid obligations, end of year	770	767	616
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	944	770	767
3200 Obligated balance, end of year	770	767	616
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,189	2,190	2,149
Outlays, gross:			
4010 Outlays from new discretionary authority	1,791	1,830	1,827
4011 Outlays from discretionary balances	513	505	473
4020 Outlays, gross (total)	2,304	2,335	2,300
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1	.....	.....

4034	Offsetting governmental collections	-2,150	-2,149	-2,149
4034	Offsetting governmental collections [Relocation Costs]	-40	-40	.....
4040	Offsets against gross budget authority and outlays (total)	-2,190	-2,190	-2,149
4070	Budget authority, net (discretionary)	-1	.....	.....
4080	Outlays, net (discretionary)	114	145	151
4180	Budget authority, net (total)	-1	.....	.....
4190	Outlays, net (total)	114	145	151

Memorandum (non-add) entries:

5090	Unexpired unavailable balance, SOY: Offsetting collections	7,175	7,176	7,176
5092	Unexpired unavailable balance, EOY: Offsetting collections	7,176	7,176	7,176

The mission of the Securities and Exchange Commission (SEC) is to: protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation. The SEC's six major programs include the following:

Enforcement.—The Division of Enforcement investigates and prosecutes civil violations of the Federal securities laws and works closely with the Department of Justice and other law enforcement partners to coordinate and assist in criminal prosecutions.

Examinations.—The Division of Examinations conducts the SEC's examination program to detect violations of the Federal securities laws and evaluate internal compliance controls at securities firms registered with the SEC.

Corporation Finance.—The Division of Corporation Finance selectively reviews company disclosures to ensure that investors have the information necessary to make informed investment decisions and to help deter fraud and misrepresentation in securities transactions.

Trading and Markets.—The Division of Trading and Markets' (TM) mission is to establish and maintain standards for fair, orderly, and efficient markets while fostering investor protection and confidence in the markets. TM oversees the activities of industry self-regulatory organizations, such as the Financial Industry Regulatory Authority, and directly regulates market participants where Commission rulemaking is more effective than self-regulation.

Investment Management.—The Division of Investment Management works to protect investors, promote informed investment decision making, and facilitate appropriate innovation in investment products and services through regulation of the asset management industry.

Economic and Risk Analysis.—The Division of Economic and Risk Analysis integrates financial economics and rigorous data analytics into the core mission of the SEC.

Additional program offices directly support the major programs: the Office of International Affairs, the Office of the Chief Accountant, the Office of Credit Ratings, the Office of Investor Education and Advocacy, the Office of the Investor Advocate, the Office of Administrative Law Judges, the Office of the Advocate for Small Business Capital Formation, the Office of Municipal Securities, and the Strategic Hub for Innovation and Financial Technology.

The SEC is funded through offsetting fees and assessments collected pursuant to section 31 of the Securities Exchange Act of 1934 (15 U.S.C. 78ee) at a rate intended to fully offset the SEC's appropriation.

Object Classification (in millions of dollars)

Identification code 050-0100-0-1-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,087	1,076	1,005
11.3 Other than full-time permanent	36	.....	.....
11.8 Special personal services payments	2	1	1
11.9 Total personnel compensation	1,125	1,077	1,006
12.1 Civilian personnel benefits	426	414	393
13.0 Benefits for former personnel .....	..	22	.....
21.0 Travel and transportation of persons	6	6	5
23.1 Rental payments to GSA	22	95	108
23.2 Rental payments to others	61	.....	.....
23.3 Communications, utilities, and miscellaneous charges	12	.....	.....
24.0 Printing and reproduction	9	4	6
25.1 Advisory and assistance services	46	49	56

SALARIES AND EXPENSES—Continued
Object Classification—Continued

Identification code 050-0100-0-1-376	2024 actual	2025 est.	2026 est.
25.2 Other services from non-Federal sources	75	82	94
25.3 Other goods and services from Federal sources	53	55	62
25.4 Operation and maintenance of facilities	11	11	12
25.7 Operation and maintenance of equipment	326	374	401
26.0 Supplies and materials	1	1	1
31.0 Equipment	21	126	28
32.0 Land and structures	2	64	1
42.0 Insurance claims and indemnities	3	2	1
99.9 Total new obligations, unexpired accounts	2,199	2,382	2,174

Employment Summary

Identification code 050-0100-0-1-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	4,920	4,101	4,101

SECURITIES AND EXCHANGE COMMISSION RESERVE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 050-5566-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	3	3	3
Receipts:			
Current law:			
1110 Registration Fees, Securities and Exchange Commission Reserve Fund	50	50	50
2000 Total: Balances and receipts	53	53	53
Appropriations:			
Current law:			
2101 Securities and Exchange Commission Reserve Fund	-50	-50	-50
2103 Securities and Exchange Commission Reserve Fund	-3	-3	-3
2132 Securities and Exchange Commission Reserve Fund	3	3	3
2199 Total current law appropriations	-50	-50	-50
2999 Total appropriations	-50	-50	-50
5099 Balance, end of year	3	3	3

Program and Financing (in millions of dollars)

Identification code 050-5566-0-2-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Enforcement	16	16	15
0002 Examinations	12	12	12
0003 Corporation Finance	5	5	5
0004 Trading and Markets	3	3	3
0005 Investment Management	2	2	2
0006 Economic and Risk Analysis	2	2	1
0007 General Counsel	2	1	1
0008 Other Program Offices	2	3	3
0009 Agency Direction and Administrative Support	8	8	7
0010 Inspector General	1	1	1
0900 Total new obligations, unexpired accounts	53	53	50

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	3	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	6	3	.....
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	50	50	50
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)	50	50	50
1930 Total budgetary resources available	56	53	50
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	.....	.....

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	41	37	40
3010 New obligations, unexpired accounts	53	53	50
3020 Outlays (gross)	-55	-50	-50
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050 Unpaid obligations, end of year	37	40	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	41	37	40
3200 Obligated balance, end of year	37	40	40

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	50	50	50
Outlays, gross:			
4100 Outlays from new mandatory authority	19	17	17
4101 Outlays from mandatory balances	36	33	33
4110 Outlays, gross (total)	55	50	50
4180 Budget authority, net (total)	50	50	50
4190 Outlays, net (total)	55	50	50

Section 991 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111-203) (the Dodd-Frank Act) amended section 4 of the Securities Exchange Act of 1934 (15 U.S.C. 78d) to establish the Securities and Exchange Commission Reserve Fund. The Reserve Fund is a separate fund in the Treasury from which the Commission may obligate amounts determined necessary to carry out Commission functions. The Reserve Fund provisions took effect on October 1, 2011.

The Reserve Fund is funded by deposits from registration fees collected by the Commission under section 6(b) of the Securities Act of 1933 (15 U.S.C. 77f(b)) and section 24(f) of the Investment Company Act of 1940 (15 U.S.C. 80a-24(f)). In any one fiscal year, the amount deposited in the Reserve Fund may not exceed \$50 million and obligations from the Reserve Fund may not exceed \$100 million. The balance in the Reserve Fund may not exceed \$100 million. Amounts in the Reserve Fund are available until expended. (The remainder of registration fee collections for each fiscal year are deposited in the general fund of the Treasury and are not available for obligation by the Commission.)

Amounts collected and deposited in the Reserve Fund are not subject to appropriation or apportionment. However, the Commission is required to notify the Congress of the amount and purpose of any obligations made utilizing amounts from the Reserve Fund within 10 days.

Object Classification (in millions of dollars)

Identification code 050-5566-0-2-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	1	1	1
25.7 Operation and maintenance of equipment	12	12	11
31.0 Equipment	40	40	38
99.9 Total new obligations, unexpired accounts	53	53	50

INVESTOR PROTECTION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 050-5567-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	37	28	21
Receipts:			
Current law:			
1110 Monetary Sanctions, Investor Protection Fund	257	365	308
1140 Interest, Investor Protection Fund	19	20	19
1199 Total current law receipts	276	385	327
1999 Total receipts	276	385	327
2000 Total: Balances and receipts	313	413	348
Appropriations:			
Current law:			
2101 Investor Protection Fund	-276	-385	-327
2103 Investor Protection Fund	-38	-29	-22

2132	Investor Protection Fund	29	22	19
2199	Total current law appropriations	-285	-392	-330
2999	Total appropriations	-285	-392	-330
5099	Balance, end of year	28	21	18

Program and Financing (in millions of dollars)

		2024 actual	2025 est.	2026 est.
Identification code 050-5567-0-2-376				
Obligations by program activity:				
0001 Enforcement	261	369	415	
0900 Total new obligations, unexpired accounts (object class 11.8)	261	369	415	

Budgetary resources:				
Unobligated balance:				
1000 Unobligated balance brought forward, Oct 1	338	362	385	
Budget authority:				
Appropriations, mandatory:				
1201 Appropriation (special or trust fund)	276	385	327	
1203 Appropriation (previously unavailable)(special or trust)	38	29	22	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-29	-22	-19	
1260 Appropriations, mandatory (total)	285	392	330	
1930 Total budgetary resources available	623	754	715	
Memorandum (non-add) entries:				
1941 Unexpired unobligated balance, end of year	362	385	300	

Change in obligated balance:				
Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1	431	117	.....
3010 New obligations, unexpired accounts	261	369	415	
3020 Outlays (gross)	-575	-486	-415	
3050 Unpaid obligations, end of year	117	.....	.....
Memorandum (non-add) entries:				
3100 Obligated balance, start of year	431	117	.....
3200 Obligated balance, end of year	117	.....	.....

Budget authority and outlays, net:				
Mandatory:				
4090 Budget authority, gross	285	392	330	
Outlays, gross:				
4100 Outlays from new mandatory authority .....	.....	369	330	
4101 Outlays from mandatory balances	575	117	85	
4110 Outlays, gross (total)	575	486	415	
4180 Budget authority, net (total)	285	392	330	
4190 Outlays, net (total)	575	486	415	

Memorandum (non-add) entries:				
5000 Total investments, SOY: Federal securities: Par value	358	472	472	
5001 Total investments, EOY: Federal securities: Par value	472	472	472	

As part of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111-203) (the Dodd-Frank Act), the Congress substantially expanded the Securities and Exchange Commission's (SEC or Commission) authority to pay whistleblower awards and enhanced the anti-retaliation protections available to whistleblowers. The intent is to incentivize submission of high-quality tips by motivating persons with knowledge of possible securities laws violations to assist the Federal Government in identifying and prosecuting individuals who violate the Federal securities laws.

To comply with direction provided in the Dodd-Frank Act, the SEC's Division of Enforcement established an Office of the Whistleblower to administer and enforce the whistleblower award program. The Investor Protection Fund (the Fund), established by the Dodd-Frank Act, provides resources for payments to whistleblowers and for the SEC's Office of the Inspector General Employee Suggestion Program. Deposits into the Fund are comprised of a portion of monetary sanctions collected by the SEC in judicial or administrative actions brought by the Commission under the Federal securities laws that are not added to a disgorgement fund or other fund under section 308 of the Sarbanes-Oxley Act of 2002 (P.L. 107-204), as well as amounts in such funds that will not be distributed to injured investors. No sanction collected by the Commission can be deposited into the Fund if the balance at the time the sanction is collected exceeds \$300

million. No funds have been taken or withheld from harmed investors to pay whistleblower awards. The Commission is required to submit an annual report on the whistleblower award program to the Committee on Banking, Housing, and Urban Affairs of the Senate and the Committee on Financial Services of the House of Representatives.

The figures reported for 2025 and 2026 are based on assumptions regarding several variables inherent to litigation and to the Commission's whistleblower award process. Given the potential for significant variation in the payouts and their timing, it is possible that actual payouts will be either significantly higher or significantly lower than these estimates.

GENERAL FUND RECEIPT ACCOUNTS

	(in millions of dollars)		
	2024 actual	2025 est.	2026 est.
Governmental receipts:			
050-109100 Post Judgement Penalties	4	3	3
General Fund Governmental receipts	4	3	3
Offsetting receipts from the public:			
050-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	-1	.....	.....
General Fund Offsetting receipts from the public	-1	.....	.....

SMITHSONIAN INSTITUTION**Federal Funds****SALARIES AND EXPENSES**

For necessary expenses of the Smithsonian Institution, as authorized by law, including research in the fields of art, science, and history; development, preservation, and documentation of the National Collections; presentation of public exhibits and performances; collection, preparation, dissemination, and exchange of information and publications; conduct of education, training, and museum assistance programs; maintenance, alteration, operation, lease agreements of no more than 30 years, and protection of buildings, facilities, and approaches; not to exceed \$100,000 for services as authorized by 5 U.S.C. 3109; and purchase, rental, repair, and cleaning of uniforms for employees, \$839,300,000, to remain available until September 30, 2027, except as otherwise provided herein; of which not to exceed \$14,026,000 for the instrumentation program, collections acquisition, exhibition reinstallation, Smithsonian American Women's History Museum, and the repatriation of skeletal remains program shall remain available until expended; and including such funds as may be necessary to support American overseas research centers: Provided, That funds appropriated herein are available for advance payments to independent contractors performing research services or participating in official Smithsonian presentations: Provided further, That the Smithsonian Institution may expend Federal appropriations designated in this Act for lease or rent payments, as rent payable to the Smithsonian Institution, and such rent payments may be deposited into the general trust funds of the Institution to be available as trust funds for expenses associated with the purchase of a portion of the building at 600 Maryland Avenue, SW, Washington, DC, to the extent that federally supported activities will be housed there: Provided further, That the use of such amounts in the general trust funds of the Institution for such purpose shall not be construed as Federal debt service for, a Federal guarantee of, a transfer of risk to, or an obligation of the Federal Government: Provided further, That no appropriated funds may be used directly to service debt which is incurred to finance the costs of acquiring a portion of the building at 600 Maryland Avenue, SW, Washington, DC, or of planning, designing, and constructing improvements to such building: Provided further, That any agreement entered into by the Smithsonian Institution for the sale of its ownership interest, or any portion thereof, in such building so acquired may not take effect until the expiration of a 30 day period which begins on the date on which the Secretary of the Smithsonian submits to the Committees on Appropriations of the House of Representatives and Senate, the Committees on House Administration and Transportation and Infrastructure of the House of Representatives, and the Committee on Rules and Administration of the Senate a report, as outlined in the explanatory statement described in section 4 of the Further Consolidated Appropriations Act, 2020 (Public Law 116-94; 133 Stat. 2536) on the intended sale.

SALARIES AND EXPENSES—Continued

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 033-0100-0-1-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Public programs	62	65	62
0002 Exhibitions	65	68	65
0003 Collections	82	86	82
0004 Research	113	118	105
0005 Facilities	280	291	285
0006 Security & safety	121	122	129
0007 Information technology	60	63	62
0008 Operations	112	116	113
0009 Development	1	1	1
0799 Total direct obligations	896	930	904
0821 Salaries and Expenses (Reimbursable)	19	11	11
0900 Total new obligations, unexpired accounts	915	941	915
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	130	122	85
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	893	893	839
Spending authority from offsetting collections, discretionary:			
1700 Collected	11	11	11
1701 Change in uncollected payments, Federal sources	3	.....	.....
1750 Spending auth from offsetting collections, disc (total)	14	11	11
1900 Budget authority (total)	907	904	850
1930 Total budgetary resources available	1,037	1,026	935
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	122	85	20
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	213	190	237
3010 New obligations, unexpired accounts	915	941	915
3020 Outlays (gross)	-936	-894	-908
3041 Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050 Unpaid obligations, end of year	190	237	244
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-25	-25	-25
3070 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	3	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-25	-25	-25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	188	165	212
3200 Obligated balance, end of year	165	212	219
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	907	904	850
Outlays, gross:			
4010 Outlays from new discretionary authority	700	760	715
4011 Outlays from discretionary balances	236	134	193
4020 Outlays, gross (total)	936	894	908
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-14	-11	-11
4040 Offsets against gross budget authority and outlays (total)	-14	-11	-11
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4052 Offsetting collections credited to expired accounts	3	.....	.....
4070 Budget authority, net (discretionary)	893	893	839
4080 Outlays, net (discretionary)	922	883	897
4180 Budget authority, net (total)	893	893	839
4190 Outlays, net (total)	922	883	897

The Smithsonian Institution conducts research in natural and physical sciences, history and the history of cultures, technology and the arts. The Institution acquires and preserves more than 157 million items of scientific, cultural, and historic importance for reference and study purposes. These resources may be accessed by millions of visitors and researchers worldwide

either in person, or increasingly online. The Smithsonian's public exhibitions delve into subjects from aeronautics to zoology.

The Institution encompasses 21 museums, a zoological park and animal conservation and research center, research institutes, and supporting facilities.

Included in the presentation of the Salaries and Expenses account are data for the Canal Zone biological area fund. Donations, subscriptions, and fees are appropriated and used to defray part of the expenses of maintaining and operating the Canal Zone biological area (60 Stat. 1101; 20 U.S.C. 79, 79a).

Object Classification (in millions of dollars)

Identification code 033-0100-0-1-503	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	372	377	354
11.3 Other than full-time permanent	3	3	3
11.5 Other personnel compensation	27	27	26
11.9 Total personnel compensation	402	407	383
Civilian personnel benefits	146	151	142
21.0 Travel and transportation of persons	5	5	5
22.0 Transportation of things	1	1	1
23.3 Rent, Communications, and Utilities	99	103	105
24.0 Printing and reproduction	1	1	1
25.2 Other services	196	214	218
26.0 Supplies and materials	22	23	24
31.0 Equipment	21	22	22
32.0 Land and structures	3	3	3
99.0 Direct obligations	896	930	904
99.0 Reimbursable obligations	19	11	11
99.9 Total new obligations, unexpired accounts	915	941	915

Employment Summary

Identification code 033-0100-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	3,952	4,047	3,804

FACILITIES CAPITAL

For necessary expenses of repair, revitalization, and alteration of facilities owned or occupied by the Smithsonian Institution, by contract or otherwise, as authorized by section 2 of the Act of August 22, 1949 (63 Stat. 623), and for construction, including necessary personnel, \$120,000,000, to remain available until expended, of which not to exceed \$10,000 shall be for services as authorized by 5 U.S.C. 3109.

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 033-0103-0-1-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Construction	56	25	4
0020 Revitalization	142	203	118
0030 Facilities planning and design	34	38	17
0900 Total new obligations, unexpired accounts	232	266	139
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	118	109	41
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	198	198	120
1121 Appropriations transferred from other acct [033-0201]	25	.....	.....
1160 Appropriation, discretionary (total)	223	198	120
1900 Budget authority (total)	223	198	120
1930 Total budgetary resources available	341	307	161
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	109	41	22

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	366	324
3010	New obligations, unexpired accounts	232	266
3020	Outlays (gross)	-274	-258
3050	Unpaid obligations, end of year	324	332
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	366	324
3200	Obligated balance, end of year	324	332
			291

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	223	198
Outlays, gross:			
4010	Outlays from new discretionary authority	41	48
4011	Outlays from discretionary balances	233	210
4020	Outlays, gross (total)	274	258
4180	Budget authority, net (total)	223	198
4190	Outlays, net (total)	274	258
			180

This account provides funding for major new construction projects to support the Smithsonian's existing and future programs in research, collections management, public exhibitions, and education. This account also includes major repairs, revitalization, code compliance changes, minor construction, alterations and modifications, and building system renewals of Smithsonian museum buildings and facilities for storage and conservation of collections, research, and support. The Facilities Capital account also includes planning and design funding related to these activities and to plan new museums authorized by Congress.

Object Classification (in millions of dollars)

Identification code 033-0103-0-1-503	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	5	6	6
12.1 Civilian personnel benefits	2	3	3
23.3 Communications, utilities, and miscellaneous charges	3	3	3
25.2 Other services from non-Federal sources	1	1	1
26.0 Supplies and materials	1	1	1
31.0 Equipment	9	9	9
32.0 Land and structures	211	243	116
99.9 Total new obligations, unexpired accounts	232	266	139

Employment Summary

Identification code 033-0103-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	53	53	40

JOHN F. KENNEDY CENTER FOR THE PERFORMING ARTS OPERATIONS AND MAINTENANCE

For necessary expenses for the operation, maintenance, and security of the John F. Kennedy Center for the Performing Arts, including rent of temporary office space in the District of Columbia during renovations of such Center, \$32,340,000, 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 033-0302-0-1-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operations and Maintenance, JFK Center for the Performing Arts (Direct)	28	33	32
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	20	5	5
1021 Recoveries of prior year unpaid obligations	1	1	1
1023 Unobligated balances applied to repay debt	-20	.....	.....
1070 Unobligated balance (total)	1	6	6

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	32	32	32
Spending authority from offsetting collections, discretionary:			
1700 Collected	20	.....	.....
1701 Change in uncollected payments, Federal sources	-20	.....	.....
1900 Budget authority (total)	32	32	32
1930 Total budgetary resources available	33	38	38
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	6

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	6	6
3010 New obligations, unexpired accounts	28	33	32
3020 Outlays (gross)	-29	-32	-33
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3050 Unpaid obligations, end of year	6	6	4
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-20	.....	.....
3070 Change in uncollected pymts, Fed sources, unexpired	20	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-12	6	6
3200 Obligated balance, end of year	6	6	4

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	32	32	32
Outlays, gross:			
4010 Outlays from new discretionary authority	23	25	26
4011 Outlays from discretionary balances	6	7	7
4020 Outlays, gross (total)	29	32	33
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-20	.....	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	20	.....	.....
4070 Budget authority, net (discretionary)	32	32	32
4080 Outlays, net (discretionary)	9	32	33
4180 Budget authority, net (total)	32	32	32
4190 Outlays, net (total)	9	32	33

This appropriation provides for the operating and maintenance expenses of the John F. Kennedy Center for the Performing Arts, including maintenance, security, memorial interpretation, janitorial, short-term repair, and other services including rent of temporary office space in the District of Columbia during renovations of the Center.

Object Classification (in millions of dollars)

Identification code 033-0302-0-1-503	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	7	8	9
23.3 Communications, utilities, and miscellaneous charges	4	5	5
25.2 Other services from non-Federal sources	17	20	18
99.9 Total new obligations, unexpired accounts	28	33	32

Employment Summary

Identification code 033-0302-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	49	54	56

CAPITAL REPAIR AND RESTORATION

For necessary expenses for capital repair and restoration of the existing features of the building and site of the John F. Kennedy Center for the Performing Arts, \$4,860,000, 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).

CAPITAL REPAIR AND RESTORATION—Continued
Program and Financing (in millions of dollars)

Identification code 033-0303-0-1-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Capital Repair and Restoration	9	13	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	40	46	46
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	42	46	46
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	13	13	5
1930 Total budgetary resources available	55	59	51
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	46	46	46
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	11	5
3010 New obligations, unexpired accounts	9	13	5
3020 Outlays (gross)	-11	-19	-8
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050 Unpaid obligations, end of year	11	5	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	11	5
3200 Obligated balance, end of year	11	5	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	13	13	5
Outlays, gross:			
4010 Outlays from new discretionary authority	2	8	3
4011 Outlays from discretionary balances	9	11	5
4020 Outlays, gross (total)	11	19	8
4180 Budget authority, net (total)	13	13	5
4190 Outlays, net (total)	11	19	8

This appropriation provides for the repair, restoration and renovation of the Kennedy Center building, including safety improvements and major repair of interior spaces, including access for persons with disabilities.

Object Classification (in millions of dollars)

Identification code 033-0303-0-1-503	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.2 Other services from non-Federal sources	8	12	4
99.9 Total new obligations, unexpired accounts	9	13	5

Employment Summary

Identification code 033-0303-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	5	5	6

SALARIES AND EXPENSES

For the upkeep and operations of the National Gallery of Art, the protection and care of the works of art therein, and administrative expenses incident thereto, as authorized by the Act of March 24, 1937 (50 Stat. 51), as amended by the public resolution of April 13, 1939 (Public Resolution 9, 76th Congress), including services as authorized by 5 U.S.C. 3109; payment in advance when authorized by the treasurer of the Gallery for membership in library, museum, and art associations or societies whose publications or services are available to members only, or to members at a price lower than to the general public; purchase, repair, and cleaning of uniforms for guards, and uniforms, or allowances therefor, for other employees as authorized by law (5 U.S.C. 5901-5902); purchase or rental of devices and services for protecting buildings and contents thereof, and maintenance, alteration, improvement, and repair of buildings, approaches, and grounds; and purchase of services for restoration and repair of works of art for the National Gallery of Art by contracts made,

without advertising, with individuals, firms, or organizations at such rates or prices and under such terms and conditions as the Gallery may deem proper, \$178,250,000, to remain available until September 30, 2027, of which not to exceed \$3,893,000 for the special exhibition program shall 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 033-0200-0-1-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and expenses	175	192	178

Budgetary resources:	Unobligated balance:	2024 actual	2025 est.	2026 est.
1000 Unobligated balance brought forward, Oct 1	15	16	.....	.....
1021 Recoveries of prior year unpaid obligations	1	1	1	1
1070 Unobligated balance (total)	16	17	1	1
Budget authority:				
Appropriations, discretionary:				
1100 Appropriation	175	175	178	178
1930 Total budgetary resources available	191	192	179	179
1941 Memorandum (non-add) entries:	16	.....	1	1
Unexpired unobligated balance, end of year				

Change in obligated balance:	Unpaid obligations:	2024 actual	2025 est.	2026 est.
3000 Unpaid obligations, brought forward, Oct 1	50	46	49	49
3010 New obligations, unexpired accounts	175	192	178	178
3020 Outlays (gross)	-177	-188	-179	-179
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1	-1
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....	.....
3050 Unpaid obligations, end of year	46	49	47	47
Memorandum (non-add) entries:				
3100 Obligated balance, start of year	50	46	49	49
3200 Obligated balance, end of year	46	49	47	47

Budget authority and outlays, net:	Discretionary:	2024 actual	2025 est.	2026 est.
4000 Budget authority, gross	175	175	178	178
Outlays, gross:				
4010 Outlays from new discretionary authority	130	147	150	150
4011 Outlays from discretionary balances	47	41	29	29
4020 Outlays, gross (total)	177	188	179	179
4180 Budget authority, net (total)	175	175	178	178
4190 Outlays, net (total)	177	188	179	179

The National Gallery of Art receives, holds, and administers works of art acquired for the Nation by the Gallery's board of trustees. It also maintains the Gallery buildings to give maximum care and protection to art treasures and to enable these works of art to be exhibited. This account supports upkeep and operations, protection and care of the works of art, and administrative expenses.

Object Classification (in millions of dollars)

Identification code 033-0200-0-1-503	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	70	71	72
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	6	7	7
11.9 Total personnel compensation	77	79	80
12.1 Civilian personnel benefits	28	30	30
22.0 Transportation of things	1	1	1
23.2 Rental payments to others	3	4	3
23.3 Communications, utilities, and miscellaneous charges	6	8	8
25.2 Other services	40	46	41
25.4 Operation and maintenance of facilities	9	11	6
26.0 Supplies and materials	2	3	3
31.0 Equipment	8	9	5
32.0 Land and structures	1	1	1
99.9 Total new obligations, unexpired accounts	175	192	178

Employment Summary			
Identification code 033-0200-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	641	704	699

REPAIR, RESTORATION AND RENOVATION OF BUILDINGS

For necessary expenses of repair, restoration, and renovation of buildings, grounds and facilities owned or occupied by the National Gallery of Art, by contract or otherwise, for operating lease agreements of no more than 10 years, that address space needs created by the ongoing renovations in the Master Facilities Plan, as authorized, \$7,750,000, to remain available until expended: Provided, That funds made available in prior Acts under this heading for the design and construction of an off-site art storage facility in partnership with the Smithsonian Institution may be used for the repair, restoration and renovation of other National Gallery of Art buildings, grounds, and facilities: Provided further, That contracts awarded for environmental systems, protection systems, and exterior repair or renovation of buildings of the National Gallery of Art may be negotiated with selected contractors and awarded on the basis of contractor qualifications as well as price.

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 033-0201-0-1-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Repair, Restoration, and Renovation of Buildings	14	26	27
Budgetary resources:			
1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1	16	11	19
Budget authority:			
Appropriations, discretionary:			
Appropriation	34	34	8
Appropriations transferred to other acct [033-0103]	-25	.....	.....
1160 Appropriation, discretionary (total)	9	34	8
1930 Total budgetary resources available	25	45	27
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	11	19	.....
Change in obligated balance:			
3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	18	15	23
New obligations, unexpired accounts	14	26	27
Outlays (gross)	-17	-18	-27
3050 Unpaid obligations, end of year	15	23	23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	18	15	23
3200 Obligated balance, end of year	15	23	23
Budget authority and outlays, net:			
4000 Discretionary:			
Budget authority, gross	9	34	8
Outlays, gross:			
Outlays from new discretionary authority	3	1	1
Outlays from discretionary balances	17	15	26
4020 Outlays, gross (total)	17	18	27
4180 Budget authority, net (total)	9	34	8
4190 Outlays, net (total)	17	18	27

This account encompasses repairs, alterations, and improvements; additions, renovations, and restorations of a long-term nature and utility; facilities planning and design, and leases of space necessitated by such renovations. The funds are used to keep National Gallery of Art facilities in good repair and efficient operating condition.

Object Classification (in millions of dollars)			
Identification code 033-0201-0-1-503	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.2 Rental payments to others	4	5	5
25.2 Other services from non-Federal sources	5	5	5
31.0 Equipment	1	1	1

32.0 Land and structures	4	15	16
99.9 Total new obligations, unexpired accounts	14	26	27

Employment Summary			
Identification code 033-0201-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2	3	3

WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS

SALARIES AND 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 033-0400-0-1-503	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and expenses	15	16	2

Budgetary resources:			
1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1	3	3	2
Budget authority:			
Appropriations, discretionary:			
Appropriation	15	15	.....
1930 Total budgetary resources available	18	18	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	2	.....

Change in obligated balance:			
3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	6	5	5
New obligations, unexpired accounts	15	16	2
Outlays (gross)	-16	-16	-4
3050 Unpaid obligations, end of year	5	5	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	5	5
3200 Obligated balance, end of year	5	5	3

Budget authority and outlays, net:			
4000 Discretionary:			
Budget authority, gross	15	15	.....
Outlays, gross:			
Outlays from new discretionary authority	10	11	.....
Outlays from discretionary balances	6	5	4
4020 Outlays, gross (total)	16	16	4
4180 Budget authority, net (total)	15	15	.....
4190 Outlays, net (total)	16	16	4

The Budget eliminates Federal funding for the Woodrow Wilson Center.

Object Classification (in millions of dollars)

Identification code 033-0400-0-1-503	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent			
7	7	.....	.....
11.9 Total personnel compensation	7	7	.....
12.1 Civilian personnel benefits	2	2	.....
25.2 Other services from non-Federal sources	4	4	.....
41.0 Grants, subsidies, and contributions	2	2	.....
99.0 Direct obligations	15	15	.....
99.5 Adjustment for rounding	1	1	2
99.9 Total new obligations, unexpired accounts	15	16	2

Employment Summary

Identification code 033-0400-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	40	42	.....

GREAT LAKES AUTHORITY**Federal Funds****GREAT LAKES AUTHORITY**
(CANCELLATION)

Of the unobligated balances from prior year appropriations available under this heading, \$5,000,000 is hereby 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 589-3745-0-1-452	2024 actual	2025 est.	2026 est.
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Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10
1020	Adjustment of unobligated bal brought forward, Oct 1	5	.....
1070	Unobligated balance (total)	5	10
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	5	.....
1131	Unobligated balance of appropriations permanently reduced .....	.....	-5
1160	Appropriation, discretionary (total)	5	-5
1930	Total budgetary resources available	10	5
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	5
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	5	-5
4180	Budget authority, net (total)	5	-5
4190	Outlays, net (total) .....	.....	.....

The Great Lakes Authority (GLA) is authorized as a Federal-State partnership to provide assistance in the areas of the watershed of the Great Lakes and the Great Lakes System. The Budget proposes to eliminate funding for several agencies, including the GLA. The Budget requests the permanent cancellation of \$5 million in unobligated discretionary balances.

SOUTHEAST CRESCENT REGIONAL COMMISSION**Federal Funds****SOUTHEAST CRESCENT REGIONAL COMMISSION**

(INCLUDING CANCELLATION OF FUNDS)

Of the unobligated balances from prior year appropriations available under this heading, \$10,000,000 is hereby permanently cancelled: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Southeast Crescent Regional Commission.

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 574-3744-0-1-452	2024 actual	2025 est.	2026 est.
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Obligations by program activity:			
0001	Base Activity	20	15
0002	Infrastructure Investment and Jobs Act Program Activities	5
0900	Total new obligations, unexpired accounts	25	15

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	33	29
1001	Discretionary unobligated balance brought fwd, Oct 1	32	.....
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	20	20
1131	Unobligated balance of appropriations permanently reduced .....	.....	-10
1160	Appropriation, discretionary (total)	20	20

Spending authority from offsetting collections, mandatory:			
1800	Collected	1	2
1900	Budget authority (total)	21	22
1930	Total budgetary resources available	54	51
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	29	36

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	.....	23
3010	New obligations, unexpired accounts	25	15
3020	Outlays (gross)	-2	-18
3050	Unpaid obligations, end of year	23	20
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	.....	23
3200	Obligated balance, end of year	23	20

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	20	20
Outlays, gross:			
4010	Outlays from new discretionary authority	2	2
4011	Outlays from discretionary balances .....	.....	14
4020	Outlays, gross (total)	2	16
Mandatory:			
4090	Budget authority, gross	1	2
Outlays, gross:			
4100	Outlays from new mandatory authority	1	.....
4101	Outlays from mandatory balances .....	.....	1
4110	Outlays, gross (total)	2	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	-2
4180	Budget authority, net (total)	20	20
4190	Outlays, net (total)	1	16

Southeast Crescent Regional Commission (SCRC) is a federal-state partnership authorized in the 2008 Farm Bill to promote and encourage economic development in areas of Alabama, Georgia, Mississippi, North Carolina, South Carolina, Virginia, and all of Florida. The Budget proposes to eliminate funding for several agencies, including SCRC. SCRC would use unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of \$10 million in unobligated discretionary balances.

Object Classification (in millions of dollars)

Identification code 574-3744-0-1-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1	Advisory and assistance services	1	1
41.0	Grants, subsidies, and contributions	24	14
99.9	Total new obligations, unexpired accounts	25	15

Employment Summary

Identification code 574-3744-0-1-452	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	2	2

SOUTHWEST BORDER REGIONAL COMMISSION**Federal Funds****SOUTHWEST BORDER REGIONAL COMMISSION**

(INCLUDING CANCELLATION OF FUNDS)

Of the unobligated balances from prior year appropriations available under this heading, \$1,000,000 is hereby permanently cancelled: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Southwest Border Regional Commission.

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 569-1500-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	8	8	6
Budgetary resources:			
0900 Total new obligations, unexpired accounts (object class 25.3)	8	8	6
Budgetary resources:			
1000 Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	14	11
Budget authority:			
1100 Appropriations, discretionary:			
1100 Appropriation	5	5	.....
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-1
1160 Appropriation, discretionary (total)	5	5	-1
1930 Total budgetary resources available	14	19	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	11	10
Change in obligated balance:			
3000 Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	2
3010 New obligations, unexpired accounts .....	.....	8	.....
3020 Outlays (gross) .....	.....	-6	-1
3050 Unpaid obligations, end of year .....	.....	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	2
3200 Obligated balance, end of year .....	.....	2	1
Budget authority and outlays, net:			
4000 Discretionary:			
4000 Budget authority, gross	5	5	-1
4010 Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	-1
4011 Outlays from discretionary balances .....	.....	6	2
4020 Outlays, gross (total) .....	.....	6	1
4180 Budget authority, net (total)	5	5	-1
4190 Outlays, net (total) .....	.....	6	1

The Southwest Border Regional Commission (SBRC) is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in parts of Arizona, California, New Mexico, and Texas. The Budget proposes to eliminate funding for several agencies, including the SBRC. SBRC would use prior year unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of \$1 million in unobligated discretionary balances.

STATE JUSTICE INSTITUTE

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the State Justice Institute, as authorized by the State Justice Institute Act of 1984 (42 U.S.C. 10701 et seq.) \$5,971,000, of which \$500,000 shall remain available until September 30, 2027: Provided, That not to exceed \$2,250 shall be available for official reception and representation expenses: Provided further, That, for the purposes of section 504 of this Act, the State Justice Institute shall be considered an agency of the United States Government.

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 453-0052-0-1-752	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and Expenses (Direct)	8	8	6
0900 Total new obligations, unexpired accounts (object class 41.0)	8	8	6

Budgetary resources:			
Budget authority:			
1100 Appropriation .....	.....	8	8
1930 Total budgetary resources available .....	.....	8	8
Change in obligated balance:			
3000 Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	9	10
3010 New obligations, unexpired accounts .....	.....	8	8
3020 Outlays (gross) .....	.....	-7	-10
3050 Unpaid obligations, end of year .....	.....	10	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	9	10
3200 Obligated balance, end of year .....	.....	10	8
Budget authority and outlays, net:			
4000 Discretionary:			
4000 Budget authority, gross .....	.....	8	8
4010 Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	2	1
4011 Outlays from discretionary balances .....	.....	5	9
4020 Outlays, gross (total) .....	.....	7	10
4180 Budget authority, net (total) .....	.....	8	8
4190 Outlays, net (total) .....	.....	7	10

The State Justice Institute (SJI) was established by Federal law (42 U.S.C. 10701 et seq.) as a non-profit corporation to award grants and undertake other activities to improve the quality of justice in State courts and foster innovative, efficient solutions to common issues faced by all courts. SJI has the authority to assist all State courts—criminal, civil, juvenile, family, and appellate—and the mandate to share the success of one State's innovations with every State court system and the Federal courts. SJI's 2026 budget includes resources to address the unique challenges of the opioid epidemic, behavioral health issues, and technology in state courts.

SURFACE TRANSPORTATION BOARD

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Surface Transportation Board, including services authorized by section 3109 of title 5, United States Code, \$40,799,000: Provided, That, notwithstanding any other provision of law, not to exceed \$1,250,000 from fees established by the Surface Transportation Board shall be credited to this appropriation as offsetting collections and used for necessary and authorized expenses under this heading: Provided further, That the amounts made available under this heading from the general fund shall be reduced on a dollar-for-dollar basis as such offsetting collections are received during fiscal year 2026, to result in a final appropriation from the general fund estimated at not more than \$39,549,000.

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 472-0301-0-1-401	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity - Rail Carriers	45	46	40
0100 Direct program activities, subtotal	45	46	40
Budgetary resources:			
1000 Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	.....	1
Budget authority:			
1100 Appropriations, discretionary:			
1100 Appropriation	47	46	40
1130 Spending authority from offsetting collections, discretionary:			
1130 Collected	1	1	1
1900 Budget authority (total)	48	47	41
1930 Total budgetary resources available	48	47	42
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3	.....	.....
1941 Unexpired unobligated balance, end of year .....	.....	1	2

SALARIES AND EXPENSES—Continued
Program and Financing—Continued

Identification code 472-0301-0-1-401	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	13	4
3010 New obligations, unexpired accounts	45	46	40
3020 Outlays (gross)	-41	-55	-42
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	13	4	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	13	4
3200 Obligated balance, end of year	13	4	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	48	47	41
Outlays, gross:			
4010 Outlays from new discretionary authority	33	42	37
4011 Outlays from discretionary balances	8	13	5
4020 Outlays, gross (total)	41	55	42
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total)	-1	-1	-1
4180 Budget authority, net (total)	47	46	40
4190 Outlays, net (total)	40	54	41

The Surface Transportation Board (STB or Board) exercises its statutory authority^[1] to support an efficient, competitive, and sound transportation network underpinning robust domestic manufacturing, thriving farms, and American energy dominance. To carry out its mission, Congress gave the STB sole jurisdiction over transportation by rail carriers, including railroad rates, practices, and service. Congress also charged the STB with promoting a strong, nationally connected supply chain by giving the STB sole jurisdiction over new rail line constructions, rail mergers and consolidations, and rail discontinuances and abandonments. Congress provided the Board with certain authorities in emergencies and for national defense. Congress also directed the Board, to the maximum extent permissible, to exempt rail carriers from prior approval requirements.^[2]

While most of the Board's statutorily required duties involve railroads, the STB also performs certain oversight of the intercity bus industry, non-energy and non-water pipelines, household goods carriers' tariffs, and rate regulation of non-contiguous domestic water transportation.

In furtherance of these statutory duties, the Board adjudicates cases, issues declaratory orders, facilitates market entry and exit (including new infrastructure construction), conducts rulemakings, initiates investigations, and executes other necessary functions. The Board also provides for alternative dispute resolution, informal dispute resolution, and other outreach to the public. The Board analyzes and uses data as part of its oversight and decision-making duties. When necessary, the Board's attorneys represent the agency and defend its decisions in court. The Board is also statutorily required to manage an advisory committee on critical aspects of the rail industry, focusing on railroad-shipper transportation issues.

Fiscal Year (FY) 2026 Program: The Board requests \$40,799,000 to carry out its mission as directed under the law. This includes a request for \$1,250,000 from offsetting collections of fees as a credit to the appropriation received, to the extent collected.

The STB's FY 2026 budget request reflects significantly reduced FTEs and a stringent, mission-focused review of contract spending, resulting in substantial savings. This level of funding will drive the most efficient delivery of the agency's statutorily required functions and high-quality, timely results for the public while ensuring the elimination of functions that are not statutorily mandated. It reflects a consolidated, flatter organizational structure, with better aligned mission functions, to support faster service and increased productivity as the Board streamlines processes, increases technological deployment, and adopts other efficiency improvements.

[1] 49 U.S.C. 10101–11908.

[2] ICC Termination Act of 1995, P.L. 101–88, 109 Stat. 803; STB Reauthorization Act of 2015, P.L. 114–110, 129 Stat. 2228.

Object Classification (in millions of dollars)

Identification code 472-0301-0-1-401	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	19	20	16
11.3 Other than full-time permanent	1	1	1
11.9 Total personnel compensation	20	21	17
12.1 Civilian personnel benefits	8	8	7
23.1 Rental payments to GSA	3	3	3
25.2 Other services from non-Federal sources	2	2	2
25.3 Other goods and services from Federal sources	12	12	11
99.0 Direct obligations	45	46	40
99.9 Total new obligations, unexpired accounts	45	46	40

Employment Summary

Identification code 472-0301-0-1-401	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	123	126	114

TENNESSEE VALLEY AUTHORITY**Federal Funds**

TENNESSEE VALLEY AUTHORITY FUND

Program and Financing (in millions of dollars)

Identification code 455-4110-0-3-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Power program: Operating expenses	10,084	10,797	11,160
0802 Power program: Capital expenditures	3,280	5,511	4,866
0803 Other Cash Items	16,872	22,594	24,631
0804 Non-Federal Investments	33,855	28,881	27,119
0809 Reimbursable program activities, subtotal	64,091	67,783	67,776
0900 Total new obligations, unexpired accounts	64,091	67,783	67,776
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13,203	14,900	14,871
1022 Capital transfer of unobligated balances to general fund	-8	-15	-14
1070 Unobligated balance (total)	13,195	14,885	14,857
Budget authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	2,609	4,277	3,648
Spending authority from offsetting collections, mandatory:			
1800 Collected	63,131	63,562	63,752
1801 Change in uncollected payments, Federal sources	56	-70	-59
1802 Offsetting collections (previously unavailable)	24	24	24
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-24	-24	-24
1850 Spending auth from offsetting collections, mand (total)	63,187	63,492	63,693
1900 Budget authority (total)	65,796	67,769	67,341
1930 Total budgetary resources available	78,991	82,654	82,198
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14,900	14,871	14,422

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,617	2,909	3,774
3010 New obligations, unexpired accounts	64,091	67,783	67,776
3020 Outlays (gross)	-63,799	-66,918	-66,785
3050 Unpaid obligations, end of year	2,909	3,774	4,765
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,744	-1,800	-1,730
3070 Change in uncollected pymts, Fed sources, unexpired	-56	70	59
3090 Uncollected pymts, Fed sources, end of year	-1,800	-1,730	-1,671
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	873	1,109	2,044

3200	Obligated balance, end of year	1,109	2,044	3,094
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	65,796	67,769	67,341
Outlays, gross:				
4100	Outlays from new mandatory authority	64,009	66,785	
4101	Outlays from mandatory balances	63,799	2,909	
4110	Outlays, gross (total)	63,799	66,918	66,785
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-436	-2,000	-2,000
4123	Non-Federal sources	-62,695	-61,562	-61,752
4130	Offsets against gross budget authority and outlays (total)	63,131	63,562	63,752
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	-56	70	59
4160	Budget authority, net (mandatory)	2,609	4,277	3,648
4170	Outlays, net (mandatory)	668	3,356	3,033
4180	Budget authority, net (total)	2,609	4,277	3,648
4190	Outlays, net (total)	668	3,356	3,033

Memorandum (non-add) entries:

5010	Total investments, SOY: non-Fed securities: Market value	469	471	470
5011	Total investments, EOY: non-Fed securities: Market value	471	470	470
5090	Unexpired unavailable balance, SOY: Offsetting collections	24	24	24
5092	Unexpired unavailable balance, EOY: Offsetting collections	24	24	24

Status of Direct Loans (in millions of dollars)

Identification code 455-4110-0-3-999	2024 actual	2025 est.	2026 est.	
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	36	35	37
1231	Disbursements: Direct loan disbursements	4	13	10
1251	Rewards: Repayments and prepayments	-5	-11	-6
1290	Outstanding, end of year	35	37	41

The Tennessee Valley Authority (TVA) was created in 1933 as a government-owned corporation for the unified development of a river basin comprised of parts of seven states. TVA is currently self-funded, financing operations from power rates and borrowings.

TVA's Power Program. TVA supplies electric power to an area of 80,000 square miles covering parts of seven Tennessee Valley States: Tennessee, Alabama, Mississippi, Kentucky, Georgia, North Carolina, and Virginia. TVA also owns more than 16,000 miles of transmission lines. Estimated income from power operations, net of interest charges, depreciation, and other operating expenses, is expected to be \$0.3 billion in 2026 on operating revenues of \$12.9 billion. Power generating facilities are financed from power revenues and power system financings. TVA's power system financings consist primarily of the sale of debt securities and secondarily of alternative forms of financing, such as lease arrangements.

TVA's Non-Power Programs. TVA operates a series of 49 dams and 47 reservoirs to reduce the risk of flooding, enable year-round navigation, generate affordable and reliable electricity, improve water quality and water supply, provide recreational opportunities, stimulate economic growth, and provide other public benefits. TVA is responsible for stewardship activities within the Tennessee Valley that include water release regulation, maintenance of dam machinery and spillway gates, improvement of water quality and supply, management of shoreline erosion, regulation of shoreline development along the Tennessee River and its tributaries, planning and management of 293,000 acres of public land, and operation of public recreation areas. These services are funded entirely by TVA's power revenues and its user fees.

Financing. TVA is building new generation and investing in their liability of its system, which is causing debt to increase. The TVA Board approved a 5.25% base rate increase effective for FY 2025 and may consider future rate increases. Amounts estimated to become available for TVA programs in 2026 are to be derived from operating revenues of \$12.9 billion. The outstanding balance of TVA's bonds, notes, and other evidences of indebtedness is limited by statute and cannot exceed \$30 billion. TVA's outstanding debt and debt-like obligations were \$21.2 billion at the beginning of 2025

and are estimated to be \$27.6 billion by the end of 2026. At the beginning of 2025, TVA had \$1.0 billion in debt-like obligations that was not counted against its statutory debt cap. At the beginning of 2025, TVA's proprietary capital balance was \$17.2 billion. This balance is expected to grow in coming years and is estimated to be \$18.0 billion by the end of 2026. Proprietary capital is the way TVA shows cumulative earnings on the balance sheet and is made up of net income accumulated over time and the government's original net investment.

Pension Funding. As of September 30, 2024, TVA employees' defined benefit pension plan (TVARS) had a 79% funding ratio and a \$2.3 billion unfunded liability. This compares to an 81% funding ratio and \$1.9 billion unfunded liability at September 30, 2023, and a 77% funding ratio and \$2.4 billion unfunded liability at September 30, 2022. The decrease in funding ratio and increase in the unfunded liability in 2024 was driven by a decrease in the liability discount rate. TVA contributed \$300 million to TVARS and incurred \$120 million in total actuarial costs in 2024. TVARS made \$762 million in payments to beneficiaries and experienced an increase of \$1.0B, or 12.7%, on plan investments in 2024. TVA is committed to meeting its obligations to current and future retirees and has worked with the TVARS Board in recent years to implement several significant changes to ensure the long-term health of the retirement system.

Operating Results and Financial Conditions. Payments to the Treasury as a return on the appropriation investment in the power program are estimated to be \$14 million in 2026. Total capital spending for 2026 is estimated at \$5.2 billion, which in addition to new generation capacity includes approximately \$300 million for environmental projects and \$1.2 billion to maintain TVA's existing generation assets. Total proprietary capital at September 30, 2026 is estimated to be \$0.3 billion more than at September 30, 2025.

Policy Initiatives. TVA is constructing a new Combined Cycle gas plant at its Cumberland site in Tennessee, expected to be operational by the end of 2026. Additionally, TVA is constructing a new energy complex at its Kingston site, in Tennessee, which is expected to be online by the end of 2027 and a new aeroderivative Combustion Turbine plant at its Johnsonville facility in Tennessee, expected to be online in 2025. Additionally, in February 2025, TVA issued its Record of Decision to construct a simple cycle Combustion Turbine facility at its New Caledonia site, in Lowndes County, Mississippi. Also, at its August 2024 Board meeting, TVA's Board approved the construction of new Combustion Turbine generation at Lagoon Creek, Tennessee, subject to the completion of all necessary environmental reviews. TVA is also investing in and evaluating emerging technologies to meet future demand. In 2019, TVA received the nation's first Small Modular Reactor (SMR) Early Site Permit from the NRC. The TVA Board approved up to \$350 million to explore the development of an SMR at the Clinch River Site. Additionally, TVA is conducting a study to evaluate increasing pumped storage hydropower capacity in the Valley. TVA is developing Programmatic Environmental Impact Statements to evaluate the environmental and economic impacts of these technologies.

Balance Sheet (in millions of dollars)

Identification code 455-4110-0-3-999	2023 actual	2024 actual	
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	31	31
Investments in U.S. securities:			
1106	Receivables, net	87	73
Non-Federal assets:			
1201	Investments in non-Federal securities, net	4,157	4,922
1206	Receivables, net	1,658	1,727
1207	Advances and prepayments	133	120
1601	Direct loans, gross	157	148
1603	Allowance for estimated uncollectible loans and interest (-)	-1	-1
1604	Direct loans and interest receivable, net	156	147
1605	Accounts receivable from foreclosed property .....	.....	.....
1699	Value of assets related to direct loans	156	147
Other Federal assets:			
1801	Cash and other monetary assets	5,062	8,484

TENNESSEE VALLEY AUTHORITY FUND—Continued
Balance Sheet—Continued

Identification code 455-4110-0-3-999		2023 actual	2024 actual
1802	Inventories and related properties	1,108	1,155
1803	Property, plant and equipment, net	37,483	39,064
1901	Regulatory assets due to pensions	1,440	1,979
1999	Total assets	51,315	57,702
LIABILITIES:			
2101	Federal liabilities: Accounts payable	208	295
Non-Federal liabilities:			
2201	Accounts payable	2,659	2,867
2202	Interest payable	272	280
2203	Debt, Alternative Financing	968	934
2203	Debt, Notes/Bonds	19,298	20,056
2204	Liabilities for loan guarantees .....	.....	.....
2206	Pension and post-retirement benefits	2,317	2,683
2207	Other	9,556	13,424
2999	Total liabilities	35,278	40,539
NET POSITION:			
3300	Cumulative results of operations	16,037	17,163
4999	Total liabilities and net position	51,315	57,702

Object Classification (in millions of dollars)

Identification code 455-4110-0-3-999		2024 actual	2025 est.	2026 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	1,260	1,408	1,459
11.5	Other personnel compensation	261	262	259
11.9	Total personnel compensation	1,521	1,670	1,718
12.1	Civilian personnel benefits	973	733	741
21.0	Travel and transportation of persons	44	28	29
22.0	Transportation of things	15	7	6
23.2	Rental payments to others	19	13	25
24.0	Printing and reproduction	3	1	1
25.1	Advisory and assistance services	80	64	69
25.2	Other services from non-Federal sources	303	348	362
25.7	Operation and maintenance of equipment	3,718	3,966	2,444
26.0	Supplies and materials	1,501	2,452	2,297
31.0	Equipment	498	509	948
32.0	Land and structures	12	26	5
33.0	Investments and loans	55,357	57,923	59,087
41.0	Grants, subsidies, and contributions	46	43	44
42.0	Insurance claims and indemnities	1	.....	.....
99.9	Total new obligations, unexpired accounts	64,091	67,783	67,776

Employment Summary

Identification code 455-4110-0-3-999		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment	11,312	11,312	11,312

U.S. AGENCY FOR GLOBAL MEDIA

Federal Funds

INTERNATIONAL BROADCASTING OPERATIONS

For necessary expenses to carry out the closure of the United States Agency for Global Media (USAGM), \$153,000,000, of which \$7,650,000 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 514-0206-0-1-154		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Broadcasting Board of Governors	883	857	153
0100	Subtotal, direct obligations	883	857	153
0801	International Broadcasting Operations (Reimbursable)	15	4	.....
0900	Total new obligations, unexpired accounts	898	861	153

Budgetary resources:

Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	26	18
1011	Unobligated balance transfer from other acct [514-1147]	7	.....
1011	Unobligated balance transfer from other acct [047-0616]	4	.....
1012	Unobligated balance transfers between expired and unexpired accounts	7	.....
1070	Unobligated balance (total)	44	18
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	857	857
Spending authority from offsetting collections, discretionary:			
1700	Collected	15	.....
1701	Change in uncollected payments, Federal sources	4	.....
1750	Spending auth from offsetting collections, disc (total)	19	.....
1900	Budget authority (total)	876	857
1930	Total budgetary resources available	920	875
Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-4	.....
1941	Unexpired unobligated balance, end of year	18	14

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	160	145
3010	New obligations, unexpired accounts	898	861
3011	Obligations ("upward adjustments"), expired accounts	3	13
3020	Outlays (gross)	-901	-895
3041	Recoveries of prior year unpaid obligations, expired	-15	.....
3050	Unpaid obligations, end of year	145	124
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-5
3070	Change in uncollected pymts, Fed sources, unexpired	-4	.....
3071	Change in uncollected pymts, Fed sources, expired	7	.....
3090	Uncollected pymts, Fed sources, end of year	-5	-5
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	152	140
3200	Obligated balance, end of year	140	119

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	876	857
Outlays, gross:			
4010	Outlays from new discretionary authority	754	746
4011	Outlays from discretionary balances	147	149
4020	Outlays, gross (total)	901	895
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-22	-4
4033	Non-Federal sources	-1	.....
4040	Offsets against gross budget authority and outlays (total)	-23	-4
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-4	.....
4052	Offsetting collections credited to expired accounts	8	4
4060	Additional offsets against budget authority only (total)	4	4
4070	Budget authority, net (discretionary)	857	857
4080	Outlays, net (discretionary)	878	891
4180	Budget authority, net (total)	857	857
4190	Outlays, net (total)	878	891

The FY 2026 Budget request of \$153 million will support the orderly shutdown of USAGM operations.

Object Classification (in millions of dollars)

Identification code 514-0206-0-1-154		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	168	168	3
11.3	Other than full-time permanent	66	66	.....
11.5	Other personnel compensation	11	11	.....
11.9	Total personnel compensation	245	245	3
12.1	Civilian personnel benefits	73	73	1
13.0	Benefits for former personnel	3	3	71
21.0	Travel and transportation of persons	3	3	.....
23.1	Rental payments to GSA	12	12	2
23.2	Rental payments to others	1	1	.....
23.3	Communications, utilities, and miscellaneous charges	55	55	5
25.1	Advisory and assistance services	4	4	.....
25.2	Other services from non-Federal sources	21	21	17

SALARIES AND EXPENSES—Continued
Program and Financing—Continued

Identification code 345-0300-0-1-705	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	6	5
3010 New obligations, unexpired accounts	43	47	49
3020 Outlays (gross)	-42	-48	-49
3050 Unpaid obligations, end of year	6	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	6	5
3200 Obligated balance, end of year	6	5	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	47	47	49
4010 Outlays, gross:			
4011 Outlays from new discretionary authority	40	42	44
4011 Outlays from discretionary balances	2	6	5
4020 Outlays, gross (total)	42	48	49
4180 Budget authority, net (total)	47	47	49
4190 Outlays, net (total)	42	48	49

The United States Court of Appeals for Veterans Claims(Court) is a national court of record established by the Veterans Judicial Review Act, Pub. L. No. 100-687, Division A (1988) (Act). The Act, as amended, is codified in part at 38 U.S.C. 7251-7299. The Court is located in Washington, D.C., but as a national court may sit anywhere in the United States.

The Court is part of the federal judicial system and has a permanent authorization for seven judges, one of whom serves as chief judge. Over 15 years ago, in response to a growing caseload, Congress expanded the Court by authorizing two additional temporary judgeships, and in December 2024, Congress authorized a third temporary judgeship. All seven of the permanent judgeships and two of the three temporary judgeships are currently filled. Judges are appointed by the President, by and with the advice and consent of the Senate, for 15-year terms. Upon retirement, a judge may fully retire or may choose to be recall eligible and thus willing to be recalled to service by the Chief Judge. The Court has nine recall-eligible retired judges, with three currently serving in recall status. Recall-eligible retired judges may elect full retirement at any time.

The Court has exclusive jurisdiction to review decisions made by the Department of Veterans Affairs Board of Veterans' Appeals (Board) that adversely affect a person's entitlement to VA benefits. This judicial review, although specialized in scope, is the same as that performed by all other United States Courts of Appeals. In cases before it, the Court has the authority to decide all relevant questions of law; to interpret constitutional, statutory, and regulatory provisions; and to determine the meaning or applicability of actions/decisions by the Secretary of Veterans Affairs. The Court may affirm, set aside, modify, reverse, or remand those decisions as appropriate. Additionally, the Court has class action authority, has jurisdiction under 28 U.S.C. 1651 to act on petitions and issue all writs necessary or appropriate in aid of its jurisdiction, and acts on applications under 28 U.S.C. 2412(d), the Equal Access to Justice Act (EAJA). Certain decisions by the Court are reviewable by the United States Court of Appeals for the Federal Circuit and, if *certiorari* is granted, by the Supreme Court of the United States. For management, administration, and expenditure of funds in areas beyond the bounds of Chapter 72 of Title 38, the Court may exercise the authorities provided for such purposes applicable to other courts of the United States as defined in Title 28, U.S. Code.

In 1992, Congress authorized the Court to transfer funds from its appropriation that year to the Legal Services Corporation (LSC), for the purpose of providing, facilitating, and furnishing legal and other assistance, through grant or contract, to veterans and others seeking recourse in the Court. That program, often called the pro bono representation program, has been ongoing since that time, with LSC responsible for oversight and grant distribution responsibilities. The Appropriations Subcommittees consider LSC's budget

request separately from the Court's budget request, although both are submitted together.

Object Classification (in millions of dollars)

Identification code 345-0300-0-1-705	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation: Other than full-time permanent			
11.3 Personnel compensation: Other than full-time permanent	19	22	24
12.1 Civilian personnel benefits	11	12	11
23.1 Rental payments to GSA	3	3	3
25.2 Other services from non-Federal sources	4	3	3
25.3 Other goods and services from Federal sources	2	2	2
31.0 Equipment	1	2	2
41.0 Grants, subsidies, and contributions	3	3	4
99.9 Total new obligations, unexpired accounts	43	47	49

Employment Summary

Identification code 345-0300-0-1-705	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	104	161	164

Trust Funds

COURT OF APPEALS FOR VETERANS CLAIMS RETIREMENT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 345-8290-0-7-705	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	1
Receipts:			
Current law:			
1140 Earnings on Investment, Court of Veterans Appeals Retirement Fund, LVE	1	1	1
1140 Employing Agency Contributions, Court of Appeals for Veterans Claims Retirement Fund	5	2	2
1199 Total current law receipts	6	3	3
1999 Total receipts	6	3	3
2000 Total: Balances and receipts	6	3	4
Appropriations:			
Current law:			
2101 Court of Appeals for Veterans Claims Retirement Fund	-6	-2	-2
5099 Balance, end of year .....	.....	1	2

Program and Financing (in millions of dollars)

Identification code 345-8290-0-7-705	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Court of Appeals for Veterans Claims Retirement Fund			
0001 Court of Appeals for Veterans Claims Retirement Fund	3	2	2
0900 Total new obligations, unexpired accounts (object class 42.0)	3	2	2

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	63	66	66
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	6	2	2
1930 Total budgetary resources available	69	68	68
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	66	66	66

Change in obligated balance:

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

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	6	2	2
4100 Outlays, gross:			
4100 Outlays from new mandatory authority	3	2	2

4101	Outlays from mandatory balances	1	.....	.....
4110	Outlays, gross (total)	4	2	2
4180	Budget authority, net (total)	6	2	2
4190	Outlays, net (total)	4	2	2
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	67	71	73
5001	Total investments, EOY: Federal securities: Par value	71	73	75

The United States Court of Appeals for Veterans Claims Retirement Fund (Retirement Fund or Fund), established under 38 U.S.C. 7298, is used for judges' retired pay and for annuities, refunds, and allowances provided to surviving spouses and dependent children. Participating judges pay 1-percent of their salaries to cover creditable service for retired pay purposes and 2.2-percent of their salaries for survivor annuity purposes. Additional funds needed to cover the unfunded liability may be transferred to the Retirement Fund from the Court's annual appropriation. The Court's contribution to the Fund is estimated annually by an actuarial firm retained by the Court. The Fund is invested solely in government securities.

UNITED STATES HOLOCAUST MEMORIAL MUSEUM

Federal Funds

HOLOCAUST MEMORIAL MUSEUM

For expenses of the Holocaust Memorial Museum, as authorized by Public Law 106-292 (36 U.S.C. 2301-2310), \$65,231,000, to remain available until September 30, 2027; of which \$1,000,000 shall remain available until September 30, 2028, for the Museum's equipment replacement program; and of which \$4,000,000 for the Museum's repair and rehabilitation program and \$1,264,000 for the Museum's outreach initiatives program shall 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 456-3300-0-1-503		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Holocaust Memorial Museum	66	65	65
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	4	3	3
1001	Discretionary unobligated balance brought fwd, Oct 1	4	2	.....
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	65	65	65
1930	Total budgetary resources available	69	68	68
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	36	34	24
3010	New obligations, unexpired accounts	66	65	65
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-63	-69	-65
3041	Recoveries of prior year unpaid obligations, expired	-6	-6	.....
3050	Unpaid obligations, end of year	34	24	24
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	36	34	24
3200	Obligated balance, end of year	34	24	24
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	65	65	65
Outlays, gross:				
4010	Outlays from new discretionary authority	44	49	49
4011	Outlays from discretionary balances	19	20	16
4020	Outlays, gross (total)	63	69	65
4180	Budget authority, net (total)	65	65	65
4190	Outlays, net (total)	63	69	65

A nonpartisan, Federal educational institution, the United States Holocaust Memorial Museum is America's national memorial to the victims of the Holocaust dedicated to ensuring the permanence of Holocaust memory, understanding, and relevance. Through the power of Holocaust history, the Museum challenges leaders and individuals worldwide to think critically about their role in society and to confront antisemitism and other forms of hate, prevent genocide, and promote human dignity.

Object Classification (in millions of dollars)

Identification code 456-3300-0-1-503	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	16	16	16
12.1 Civilian personnel benefits	6	6	6
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	2	2	2
23.3 Communications, utilities, and miscellaneous charges	3	3	3
24.0 Printing and reproduction	1	1	1
25.2 Other services from non-Federal sources	28	27	27
25.4 Operation and maintenance of facilities	2	2	2
26.0 Supplies and materials	3	3	3
31.0 Equipment	4	4	4
99.9 Total new obligations, unexpired accounts	66	65	65

Employment Summary

Identification code 456-3300-0-1-503	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	163	111	96

UNITED STATES INSTITUTE OF PEACE

Federal Funds

UNITED STATES INSTITUTE OF PEACE

For necessary expenses to carry out the closure of the United States Institute of Peace, \$18,500,000, 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 458-1300-0-1-153		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Operating Expenses (Direct)	54	25	19
0801	Operating Expenses (Reimbursable)	44	14	.....
0900	Total new obligations, unexpired accounts	98	39	19
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	130	72	99
1021	Recoveries of prior year unpaid obligations	4	1	.....
1070	Unobligated balance (total)	134	73	99
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	55	55	19
Spending authority from offsetting collections, discretionary:				
1700	Collected	33	10	.....
1701	Change in uncollected payments, Federal sources	-50	.....	.....
1750	Spending auth from offsetting collections, disc (total)	-17	10	.....
1900	Budget authority (total)	38	65	19
1930	Total budgetary resources available	172	138	118
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-2	.....	.....
1941	Unexpired unobligated balance, end of year	72	99	99
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	32	30	29
3010	New obligations, unexpired accounts	98	39	19
3011	Obligations ("upward adjustments"), expired accounts	7	.....	.....
3020	Outlays (gross)	-101	-39	-15
3040	Recoveries of prior year unpaid obligations, unexpired	-4	-1	.....
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....

UNITED STATES INSTITUTE OF PEACE—Continued
Program and Financing—Continued

Identification code 458-1300-0-1-153		2024 actual	2025 est.	2026 est.
3050	Unpaid obligations, end of year	30	29	33
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-171	-115	-115
3070	Change in uncollected pymts, Fed sources, unexpired	50	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	6	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-115	-115	-115
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-139	-85	-86
3200	Obligated balance, end of year	-85	-86	-82
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	38	65	19
	Outlays, gross:			
4010	Outlays from new discretionary authority	43	38	15
4011	Outlays from discretionary balances	58	1	.....
4020	Outlays, gross (total)	101	39	15
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-39	-9	.....
4033	Non-Federal sources .....	.....	-1	.....
4040	Offsets against gross budget authority and outlays (total)	-39	-10	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	50	.....	.....
4052	Offsetting collections credited to expired accounts	6	.....	.....
4060	Additional offsets against budget authority only (total)	56	.....	.....
4070	Budget authority, net (discretionary)	55	55	19
4080	Outlays, net (discretionary)	62	29	15
4180	Budget authority, net (total)	55	55	19
4190	Outlays, net (total)	62	29	15

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 U.S. Institute of Peace as part of the Administration's plans to move the Nation toward fiscal responsibility. The Budget requests \$18,500,000 to conduct an orderly closeout of the agency in fiscal year 2026, 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 458-1300-0-1-153		2024 actual	2025 est.	2026 est.
	Direct obligations:			
12.1	Civilian personnel benefits	22	10	10
21.0	Travel and transportation of persons	5	.....	.....
25.2	Other services from non-Federal sources	24	12	9
41.0	Grants, subsidies, and contributions	3	3	.....
99.0	Direct obligations	54	25	19
99.0	Reimbursable obligations	44	14	.....
99.9	Total new obligations, unexpired accounts	98	39	19

UNITED STATES INTERAGENCY COUNCIL ON HOMELESSNESS

Federal Funds

OPERATING EXPENSES

For necessary expenses to carry out the closure of the United States Interagency Council on Homelessness, \$250,000, notwithstanding section 209 of title II of the McKinney-Vento Homeless Assistance Act, as amended.

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 376-1300-0-1-808		2024 actual	2025 est.	2026 est.
	Obligations by program activity:			
0101	Operations	4	4	.....
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4	4	.....
1930	Total budgetary resources available	4	4	.....
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	4	4	.....
3020	Outlays (gross)	-4	-4	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	4	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	4	4	.....
4180	Budget authority, net (total)	4	4	.....
4190	Outlays, net (total)	4	4	.....

The Budget proposes to terminate operations of the U.S. Interagency Council on Homelessness (USICH). The Budget requests \$250,000 to conduct an orderly closeout of USICH, which includes sufficient funding for limited closeout activities and payroll liabilities. Title II of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11311 et seq.) authorizes USICH to coordinate the Federal response, in partnership with state and local governments and the private sector, to reduce and end homelessness. USICH's authorization will expire on October 1, 2028 under current law.

Object Classification (in millions of dollars)

Identification code 376-1300-0-1-808		2024 actual	2025 est.	2026 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	.....
12.1	Civilian personnel benefits	1	1	.....
25.1	Advisory and assistance services	1	1	.....
99.9	Total new obligations, unexpired accounts	4	4	.....

Employment Summary

Identification code 376-1300-0-1-808		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	18	13	.....

VIETNAM EDUCATION FOUNDATION

Federal Funds

VIETNAM DEBT REPAYMENT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 519-5365-0-2-154		2024 actual	2025 est.	2026 est.
0100	Balance, start of year	6	6	6
2000	Total: Balances and receipts	6	6	6
5099	Balance, end of year	6	6	6

Program and Financing (in millions of dollars)

Identification code 519-5365-0-2-154		2024 actual	2025 est.	2026 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	10	10
1930	Total budgetary resources available	10	10	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	10	10

4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

The Vietnam Education Foundation Act of 2000 (Title II of Public Law 106-554) created the Vietnam Education Foundation (VEF) to administer an international fellowship program under which Vietnamese nationals can undertake graduate and post-graduate level studies in the United States in the sciences (natural, physical, and environmental), mathematics, medicine, and technology, and American citizens can teach in these fields in appropriate Vietnamese institutions of higher education. The Act also authorized the establishment of the Vietnam Debt Repayment Fund, in which all payments (including interest payments) made by the Socialist Republic of Vietnam under the United States-Vietnam debt agreement shall be deposited as offsetting receipts. From 2002 through 2018, \$5 million of the amounts deposited annually into the fund from USDA and USAID were available to VEF for operations and fellowship programs. From 2015 through 2018, the remaining amounts deposited into the fund from USDA and USAID were made available to support the establishment of an independent, not-for-profit academic institution in the Socialist Republic of Vietnam.

FEDERALLY CREATED NON-FEDERAL ENTITIES

FEDERALLY CREATED NON-FEDERAL ENTITIES

The majority of budgetary accounts are associated with departments or other entities that are clearly Federal agencies. In other cases, budgetary accounts reflect a measure of Governmental activity in the economy, though the activity may have no direct relationship with the United States Treasury. Federally created non-Federal entities may be in the Budget because they were created by Federal law, they have some measure of regulatory or other authority conferred to them by law, or because they serve a public good directed by the Government. The following accounts are each deemed to be budgetary and fulfill the goal of presenting a Budget that is comprehensive of the full range of Federal activities.

AFFORDABLE HOUSING PROGRAM

Federal Funds

AFFORDABLE HOUSING PROGRAM

Special and Trust Fund Receipts (in millions of dollars)

Identification code 530-5528-0-2-604		2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	21	
Receipts:				
Current law:				
1110 Contributions, Federal Home Loan Banks, Affordable Housing Program	729	365	365	
2000 Total: Balances and receipts	729	365	386	
Appropriations:				
Current law:				
2101 Affordable Housing Program	-729	-365	-365	
2132 Affordable Housing Program .....	.....	21	21	
2199 Total current law appropriations	-729	-344	-344	
2999 Total appropriations	-729	-344	-344	
5099 Balance, end of year .....	.....	21	42	

Program and Financing (in millions of dollars)

Identification code 530-5528-0-2-604		2024 actual	2025 est.	2026 est.
0001 Obligations by program activity:				
Affordable Housing Program (Direct)	729	344	344	
0900 Total new obligations, unexpired accounts (object class 41.0)	729	344	344	

Budgetary resources:

Budget authority:

Appropriations, mandatory:

1201 Appropriation (special or trust fund)	729	365	365
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	.....	-21	-21
1260 Appropriations, mandatory (total)	729	344	344
1930 Total budgetary resources available	729	344	344

Change in obligated balance:

Unpaid obligations:

3010 New obligations, unexpired accounts	729	344	344
3020 Outlays (gross)	-729	-344	-344

Budget authority and outlays, net:

Mandatory:

4090 Budget authority, gross	729	344	344
4100 Outlays from new mandatory authority	729	344	344
4180 Budget authority, net (total)	729	344	344
4190 Outlays, net (total)	729	344	344

The Affordable Housing Program was created by the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA). FIRREA requires each of the Federal Home Loan Banks to contribute 10-percent of its previous year's net earnings to an Affordable Housing Program (AHP) to be used to subsidize the cost of affordable homeownership and rental housing. The Federal Housing Finance Agency (FHFA) regulates the AHP and ensures that the AHP fulfills its mission.

CORPORATION FOR TRAVEL PROMOTION

Federal Funds

TRAVEL PROMOTION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 580-5585-0-2-376		2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	309	425	495
Receipts:				
Current law:				
1110 Fees, Travel Promotion Fund	216	170	170	
2000 Total: Balances and receipts	525	595	665	
Appropriations:				
Current law:				
2101 Travel Promotion Fund	-100	-100	-100	
2103 Travel Promotion Fund	-6	-6	-6	
2132 Travel Promotion Fund	6	6	6	
2199 Total current law appropriations	-100	-100	-100	
2999 Total appropriations	-100	-100	-100	
5099 Balance, end of year	425	495	565	

Program and Financing (in millions of dollars)

Identification code 580-5585-0-2-376		2024 actual	2025 est.	2026 est.
0001 Obligations by program activity:				
Travel Promotion Fund	100	100	100	
0900 Total new obligations, unexpired accounts (object class 41.0)	100	100	100	

Budgetary resources:

Budget authority:

Appropriations, mandatory:

1201 Appropriation (special or trust fund)	100	100	100
1203 Appropriation (previously unavailable)(special or trust fund)	6	6	6
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	.....	-6	-6
1260 Appropriations, mandatory (total)	100	100	100
1930 Total budgetary resources available	100	100	100

Change in obligated balance:

Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1	119	57	.....
3010 New obligations, unexpired accounts	100	100	100

TRAVEL PROMOTION FUND—Continued
Program and Financing—Continued

Identification code 580-5585-0-2-376		2024 actual	2025 est.	2026 est.
3020	Outlays (gross)	-162	-157	-100
3050	Unpaid obligations, end of year	57	.....	.....
3100	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	119	57	.....
3200	Obligated balance, end of year	57	.....	.....
Budget authority and outlays, net:				
4090	Mandatory:			
4090	Budget authority, gross	100	100	100
4100	Outlays, gross:			
4100	Outlays from new mandatory authority	43	100	100
4101	Outlays from mandatory balances	119	57	.....
4110	Outlays, gross (total)	162	157	100
4180	Budget authority, net (total)	100	100	100
4190	Outlays, net (total)	162	157	100

The Corporation for Travel Promotion (also known as Brand USA) was established by the Travel Promotion Act of 2009 to promote the United States as a travel destination and to communicate U.S. entry and exit policies and procedures. The public-private partnership, funded through a combination of private sector contributions and Federal matching funds, works with the travel industry to encourage increased travel and tourism in the United States.

A surcharge to the Electronic System for Travel Authorization (ESTA) fee that travelers from visa waiver countries pay before arriving in the United States provides Brand USA's Federal matching funds.

CONCRETE MASONRY PRODUCTS BOARD

Federal Funds

CONCRETE MASONRY CHECKOFF

Special and Trust Fund Receipts (in millions of dollars)

Identification code 257-5768-0-2-376		2024 actual	2025 est.	2026 est.
0100	Balance, start of year	10	19	19
Receipts:				
1110	Current law:			
1110	Concrete Masonry Products, Available	10	13	13
2000	Total: Balances and receipts	10	23	32
Appropriations:				
2101	Current law:			
2101	Concrete Masonry Checkoff	-6	-6	-6
2135	Concrete Masonry Checkoff	2	2	2
2199	Total current law appropriations	-4	-4	-4
2999	Total appropriations	-4	-4	-4
5099	Balance, end of year	10	19	28

Program and Financing (in millions of dollars)

Identification code 257-5768-0-2-376		2024 actual	2025 est.	2026 est.
0001	Obligations by program activity:			
0001	Direct program activity	4	4	4
0900	Total new obligations, unexpired accounts (object class 25.2)	4	4	4
Budgetary resources:				
1201	Budget authority:			
1201	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	6	6	6
1235	Appropriations precluded from obligation (special or trust)	-2	-2	-2
1260	Appropriations, mandatory (total)	4	4	4
1930	Total budgetary resources available	4	4	4

Change in obligated balance:

Unpaid obligations:

3010	New obligations, unexpired accounts .....	.....	4	4
3020	Outlays (gross) .....	.....	-4	-4

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross .....	.....	4	4
4100	Outlays from new mandatory authority .....	.....	4	4

Outlays, gross:

4100	Outlays from new mandatory authority .....	.....	4	4
4180	Budget authority, net (total)	4	4

Outlays, net (total)

4190	Outlays, net (total)	4	4
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The Concrete Masonry Products Research, Education, and Promotion Act of 2018 (the Act) authorized the establishment of a program, including funds for marketing and market research activities, that is designed to: (1) strengthen the position of the concrete masonry products industry in the domestic marketplace; (2) maintain, develop, and expand markets and uses for concrete masonry products in the domestic marketplace; and (3) promote the use of concrete masonry products in construction and building.

The Act required the Secretary of Commerce to issue an order providing for the establishment of a Concrete Masonry Product Board to carry out a program of generic promotion, research, and education regarding concrete masonry products. Further, the Act provides that funding for the Board's activities shall be derived from an assessment on manufacturers of concrete masonry products.

ELECTRIC RELIABILITY ORGANIZATION

Federal Funds

ELECTRIC RELIABILITY ORGANIZATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 531-5522-0-2-276		2024 actual	2025 est.	2026 est.
0100	Balance, start of year	7	7	7
Receipts:				
1110	Current law:			
1110	Fees, Electric Reliability Organization	112	116	116
2000	Total: Balances and receipts	119	123	123
Appropriations:				
2101	Current law:			
2101	Electric Reliability Organization	-112	-123	-123
2132	Electric Reliability Organization .....	.....	7	7
2199	Total current law appropriations	-112	-116	-116
2999	Total appropriations	-112	-116	-116
5099	Balance, end of year	7	7	7

Program and Financing (in millions of dollars)

Identification code 531-5522-0-2-276		2024 actual	2025 est.	2026 est.
0001	Obligations by program activity:			
0001	Electric Reliability Organization (Direct)	112	116	116

0900	Total new obligations, unexpired accounts (object class 25.2)	112	116	116
Budgetary resources:				
1201	Budget authority:			
1201	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	112	123	123
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	.....	-7	-7
1260	Appropriations, mandatory (total)	112	116	116
1930	Total budgetary resources available	112	116	116

Change in obligated balance:

Unpaid obligations:

3010	New obligations, unexpired accounts .....	.....	116	116
3020	Outlays (gross) .....	.....	-116	-116

Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	112	116
	Outlays, gross:		116
4100	Outlays from new mandatory authority	112	116
4180	Budget authority, net (total)	112	116
4190	Outlays, net (total)	112	116

The Energy Policy Act of 2005 (P.L. 109-58) authorizes the Federal Energy Regulatory Commission (FERC) to certify an Electric Reliability Organization (ERO) to establish and enforce reliability standards for the electric bulk-power system. These standards include requirements for operating existing bulk-power system facilities, including cybersecurity protection, and design of planned additions or modifications to these facilities to provide for reliable operation, but does not include requirements to construct new transmission or generation capacity. On July 20, 2006, FERC certified the North American Electric Reliability Corporation as the ERO. ERO is funded by fees on end users of the bulk-power system. Since the ERO does not report budget data to Treasury, ERO funding is based on estimates.

FEDERAL RETIREMENT THRIFT INVESTMENT BOARD

Federal Funds

PROGRAM EXPENSES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 026-5290-0-2-602			
	2024 actual	2025 est.	2026 est.
0100	Balance, start of year		
	Receipts:		
	Current law:		
1130	Reimbursement for Program Expenses, Federal Retirement Thrift Investment Board	476	501
			483
2000	Total: Balances and receipts	476	501
	Appropriations:		
	Current law:		
2101	Program Expenses	-476	-501
			-483
5099	Balance, end of year		

Program and Financing (in millions of dollars)

Identification code 026-5290-0-2-602			
	2024 actual	2025 est.	2026 est.
0001	Obligations by program activity:		
	Administrative expenses	434	609
			483
	Budgetary resources:		
	Unobligated balance:		
1000	Unobligated balance brought forward, Oct 1	66	108
	Budget authority:		
	Appropriations, mandatory:		
1201	Appropriation (special or trust fund)	476	501
1930	Total budgetary resources available	542	609
	Memorandum (non-add) entries:		
1941	Unexpired unobligated balance, end of year	108	

Change in obligated balance:

	Unpaid obligations:		
3000	Unpaid obligations, brought forward, Oct 1		108
3010	New obligations, unexpired accounts	434	609
3020	Outlays (gross)	-434	-501
			-483
3050	Unpaid obligations, end of year		108
	Memorandum (non-add) entries:		
3100	Obligated balance, start of year		108
3200	Obligated balance, end of year		108

Budget authority and outlays, net:

	Mandatory:		
4090	Budget authority, gross	476	501
	Outlays, gross:		483
4100	Outlays from new mandatory authority	434	501
4180	Budget authority, net (total)	476	501
4190	Outlays, net (total)	434	501

The Federal Retirement Thrift Investment Board is responsible for managing the Thrift Savings Fund. Program administration for the Fund is financed from the Fund. If the forfeited funds and participant processing fees are not sufficient to meet the program expenses, expenses are then charged on all participant and agency contributions to the Fund.

The Thrift Savings Fund is a special tax-deferred savings fund established by the Federal Employees' Retirement System Act of 1986. Due to the fiduciary nature of the Fund, it is not included in the totals of the Federal Budget. Information on the financial status and activities of the Fund follows this account.

Object Classification (in millions of dollars)

Identification code 026-5290-0-2-602	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	39	43	45
12.1 Civilian personnel benefits	15	16	16
21.0 Travel and transportation of persons	12	13	14
23.2 Rental payments to others	8	8	9
23.3 Communications, utilities, and miscellaneous charges	1	2	2
25.1 Advisory and assistance services	322	486	356
25.2 Other services from non-Federal sources	18	18	18
25.3 Other goods and services from Federal sources	18	19	19
31.0 Equipment	1	4	4
99.9 Total new obligations, unexpired accounts	434	609	483

Employment Summary

Identification code 026-5290-0-2-602	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	242	267	267

INFORMATION SCHEDULES FOR THE THRIFT SAVINGS FUND

The Fund is composed of individual accounts maintained by the Federal Retirement Thrift Investment Board on behalf of the individual participants in the Fund. All Federal civilian employees and members of the uniformed services are eligible to contribute to the Fund. Civilian employees covered by the Federal Employees Retirement System (or equivalent retirement systems) receive an automatic agency 1 percent contribution and matching contributions in accordance with the formulas prescribed by law. Beginning in January 2018, all new members of the uniformed services, and those members of the uniformed services with less than 12 years of service who have made an affirmative election, receive an automatic agency one percent contribution and matching contributions in accordance with the formulas prescribed by law. Employees can invest in five investment funds: a U.S. Government securities investment fund; a fixed income index investment fund; a common stock index investment fund; a small capitalization stock index investment fund; an international stock index investment fund; or in eleven lifecycle funds. These funds are composed of varying allocations of the five core investment funds. The allocations are based on the target maturity date of each fund. Beginning June 1, 2022, participants who meet certain criteria also have the option of using a mutual fund window to invest in roughly 4,600 commercially available mutual funds.

The estimated status of the Fund is shown below:

STATUS OF THRIFT SAVINGS FUND

(in millions of dollars)	2024 actual	2025 est.	2026 est.
Thrift Savings Fund investment balance, start of year	782,835	954,255	988,562
Receipts during the year:			
Employee contributions	33,714	34,725	35,767
Contributions on behalf of employees ¹	14,649	15,088	15,541
Earnings and adjustments ²	170,660	33,579	34,587
Total receipts	219,023	83,392	85,895
Outlays during the year:			
Withdrawals	45,974	47,353	48,774
Loans to employees, net of repayments	1,195	1,231	1,268
Administrative expenses	434	501	483

INFORMATION SCHEDULES FOR THE THRIFT SAVINGS FUND—Continued			
STATUS OF THRIFT SAVINGS FUND—Continued			
Total cash outlays	2024 actual 47,603	2025 est. 49,085	2026 est. 50,525
Thrift Savings Fund investment balance, end of year ³	954,255	988,562	1,023,932
Notes:	2024 actual	2025 est.	2026 est.
¹ 2024 Employer contributions included:			
Automatic contributions for FERS employees:	3,187	3,283	3,381
Matching contributions for FERS employees:	11,462	11,806	12,160
	14,649	15,089	15,541
² 2024 Earnings included:			
Return on investment in Government Securities	13,230	13,627	14,036
Return on non-government instruments	157,114	19,627	20,216
Interest on loans to employees	302	311	320
Agency payments for lost earnings	14	14	15
³ Investment Balances at 9/30/2024 were:			
TSP G Fund - U.S. Government Securities Investment Fund	300,008		
TSP F Fund - Fixed Income Index Investment Fund	35,456		
TSP C Fund - Common Stock Index Investment Fund	421,730		
TSP S Fund - Small Cap Stock Index Investment Fund	108,117		
TSP I Fund - International Stock Index Investment Fund	88,480		
Mutual Fund Window	464		

MEDICAL CENTER RESEARCH ORGANIZATIONS

Federal Funds

MEDICAL CENTER RESEARCH ORGANIZATIONS

Program and Financing (in millions of dollars)

Identification code 185-4026-0-3-703	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Operating expenses	306	316	329
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	306	316	329
1930 Total budgetary resources available	306	316	329
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			237
3010 New obligations, unexpired accounts	306	316	329
3020 Outlays (gross)	-306	-79	-161
3050 Unpaid obligations, end of year		237	405
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			237
3200 Obligated balance, end of year		237	405
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	306	316	329
Outlays, gross:			
4100 Outlays from new mandatory authority	306	79	82
4101 Outlays from mandatory balances			79
4110 Outlays, gross (total)	306	79	161
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-306	-316	-329
4180 Budget authority, net (total)			
4190 Outlays, net (total)		-237	-168

These nonprofit corporations provide a flexible funding mechanism for the conduct of approved research at Department of Veterans Affairs medical centers. These organizations will derive funds to operate various research activities from Federal and non-Federal sources. No appropriation is required to support these activities.

Object Classification (in millions of dollars)

Identification code 185-4026-0-3-703	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
21.0 Travel and transportation of persons	1	1	1

25.2 Other services from non-Federal sources	275	284	296
26.0 Supplies and materials	19	20	20
31.0 Equipment	11	11	12
99.9 Total new obligations, unexpired accounts	306	316	329

NATIONAL ASSOCIATION OF REGISTERED AGENTS AND BROKERS

Federal Funds

NATIONAL ASSOCIATION OF REGISTERED AGENTS AND BROKERS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 543-5743-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Membership Fees, NARAB			2
2000 Total: Balances and receipts			2
Appropriations:			
Current law:			
2101 National Association of Registered Agents and Brokers			-2
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 543-5743-0-2-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Administrative support			1
0002 Advisory and assistant services			1
0900 Total new obligations, unexpired accounts			2
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)			2
1930 Total budgetary resources available			2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			2
3020 Outlays (gross)			-2
3050 Unpaid obligations, end of year		237	405
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			237
3200 Obligated balance, end of year		237	405
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			2
Outlays, gross:			
4100 Outlays from new mandatory authority			2
4180 Budget authority, net (total)			2
4190 Outlays, net (total)			2

Object Classification (in millions of dollars)

Identification code 543-5743-0-2-376	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			1
25.1 Advisory and assistance services			1
99.9 Total new obligations, unexpired accounts			2

Employment Summary

Identification code 543-5743-0-2-376	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment			7

NATIONAL OILHEAT RESEARCH ALLIANCE**Federal Funds**

NATIONAL OILHEAT RESEARCH ALLIANCE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 544-5643-0-2-276	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	8	8	10
0198 Escrow adjustment	-2	.....	.....
0199 Balance, start of year	6	8	10
Receipts:			
Current law:			
1110 Fees, National Oilheat Research Alliance	8	8	8
2000 Total: Balances and receipts	14	16	18
Appropriations:			
Current law:			
2101 National Oilheat Research Alliance	-6	-6	-6
5099 Balance, end of year	8	10	12

Program and Financing (in millions of dollars)

Identification code 544-5643-0-2-276	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	6	6	6
0900 Total new obligations, unexpired accounts (object class 25.2)	6	6	6
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
Appropriation (special or trust fund)	6	6	6
1201 1930 Total budgetary resources available	6	6	6
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	6	6	6
3020 Outlays (gross)	-6	-6	-6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	6	6	6
Outlays, gross:			
4100 Outlays from new mandatory authority	6	6	6
4180 Budget authority, net (total)	6	6	6
4190 Outlays, net (total)	6	6	6

The National Oilheat Research Alliance (NORA) was first authorized by the National Oilheat Research Alliance Act of 2000, as amended in 2014 (P.L. 113-79), and reauthorized by the Agriculture Improvement Act of 2018 (P.L. 115-334) to develop programs and projects and enter into contracts or other agreements to enhance consumer and employee safety and training; to provide for research, development, and demonstration of clean and efficient oilheat fuel utilization equipment; and to educate consumers. NORA is funded via statutorily-mandated fees of \$0.002 on every gallon of heating oil sold, collected at the wholesale level. Since NORA does not report budget data to Treasury, NORA funding is based on estimates.

PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD**Federal Funds**

PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD

Special and Trust Fund Receipts (in millions of dollars)

Identification code 526-5376-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	26	36	48
Receipts:			
Current law:			
1110 Accounting Support Fees, Public Company Accounting Oversight Board	361	376	399

1120 Civil Monetary Penalties, Public Company Accounting Oversight Board	34	12	12
1130 Interest on Investments	9	11	10
1199 Total current law receipts	404	399	421
1999 Total receipts	404	399	421
2000 Total: Balances and receipts	430	435	469
Appropriations:			
Current law:			
2101 Public Company Accounting Oversight Board	-35	-12	-12
2101 Public Company Accounting Oversight Board	-361	-376	-399
2103 Public Company Accounting Oversight Board	-20	-22	-23
2132 Public Company Accounting Oversight Board	22	23	23
2199 Total current law appropriations	-394	-387	-411
2999 Total appropriations	-394	-387	-411
5099 Balance, end of year	36	48	58

Program and Financing (in millions of dollars)

Identification code 526-5376-0-2-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Accounting Oversight	361	381	390
0002 Accounting Scholarship Program	10	12	12
0900 Total new obligations, unexpired accounts (object class 25.1)	371	393	402
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	204	227	252
1020 Adjustment of unobligated bal brought forward, Oct 1 (Error in PY Gross Outlays) .....	.....	31	.....
1070 Unobligated balance (total)	204	258	252
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) (Civil Money Penalties)	35	12	12
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	361	376	399
1203 Appropriation (previously unavailable)(special or trust)	20	22	23
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-22	-23	-23
1260 Appropriations, mandatory (total)	359	375	399
1900 Budget authority (total)	394	387	411
1930 Total budgetary resources available	598	645	663
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	227	252	261
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	371	393	402
3020 Outlays (gross)	-371	-393	-402
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	35	12	12
Outlays, gross:			
4010 Outlays from new discretionary authority	10	8	8
4011 Outlays from discretionary balances .....	.....	4	4
4020 Outlays, gross (total)	10	12	12
Mandatory:			
4090 Budget authority, gross	359	375	399
Outlays, gross:			
4100 Outlays from new mandatory authority	354	375	390
4101 Outlays from mandatory balances	7	6	.....
4110 Outlays, gross (total)	361	381	390
4180 Budget authority, net (total)	394	387	411
4190 Outlays, net (total)	371	393	402
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	103	143	157
5001 Total investments, EOY: Federal securities: Par value	143	157	157

Note: Because the Public Company Accounting Oversight Board (PCAOB) does not report budgetary data to Treasury, amounts shown above were derived from the PCAOB's financial data, which is based on a calendar year.

The Sarbanes-Oxley Act of 2002 (the Act) (P.L. 107-204), as amended by the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111-203), established the PCAOB to oversee the audits and auditors of

PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD—Continued

both public companies that are subject to Federal securities laws and broker-dealers registered with the Securities and Exchange Commission (SEC) in order to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports.

Funding for the PCAOB comes from registration and annual fees paid by public accounting firms and accounting support fees paid by public companies and SEC-registered broker-dealers. The Act designated the Commission to oversee the PCAOB and specifies that the PCAOB's budget and the accounting support fee be subject to approval by the Commission.

SECURITIES INVESTOR PROTECTION CORPORATION

Federal Funds

SECURITIES INVESTOR PROTECTION CORPORATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 576-5600-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	4,727	5,085	5,506
0198 Reconciliation adjustment pursuant to agency documentation	-10	.....	.....
0199 Balance, start of year	4,717	5,085	5,506
Receipts:			
Current law:			
1110 Assessments, SIPC	441	445	450
1130 Earnings on Investments, SIPC	127	179	166
1199 Total current law receipts	568	624	616
1999 Total receipts	568	624	616
2000 Total: Balances and receipts	5,285	5,709	6,122
Appropriations:			
Current law:			
2101 Securities Investor Protection Corporation	-200	-203	-161
2103 Securities Investor Protection Corporation	-11	-11	-11
2132 Securities Investor Protection Corporation	11	11	9
2199 Total current law appropriations	-200	-203	-163
2999 Total appropriations	-200	-203	-163
5099 Balance, end of year	5,085	5,506	5,959

Program and Financing (in millions of dollars)

Identification code 576-5600-0-2-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Program Management	25	25	26
0002 Customer Claims	175	178	137
0900 Total new obligations, unexpired accounts (object class 25.1)	200	203	163

Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	200	203	161
1203 Appropriation (previously unavailable)(special or trust)	11	11	11
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-11	-11	-9
1260 Appropriations, mandatory (total)	200	203	163
1930 Total budgetary resources available	200	203	163

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	200	203	163
3020 Outlays (gross)	-200	-203	-163

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	200	203	163
Outlays, gross:			
4100 Outlays from new mandatory authority	200	203	163
4180 Budget authority, net (total)	200	203	163
4190 Outlays, net (total)	200	203	163

Memorandum (non-add) entries:			
5000 Total investments, EOY: Federal securities: Par value	4,755	5,119	5,540

5001 Total investments, EOY: Federal securities: Par value	5,119	5,540	5,993
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Note: Because the Securities Investor Protection Corporation (SIPC) does not report budgetary data to Treasury, amounts shown above were derived from SIPC's financial data, which is based on a calendar year. Earnings on investments are presented for all three years using an unamortized cost rather than the market value, to comply with OMB Circular A-11 requirements.

SIPC was created by the Securities Investor Protection Act of 1970 (SIPA). Its purpose is to protect customers against loss resulting from broker-dealer failure and, thereby, promote investor confidence in the Nation's securities markets. SIPC is a non-profit membership corporation. Its members are, with some exceptions, all persons registered as brokers or dealers under section 15(b) of the Securities Exchange Act of 1934 and all persons who are members of a national securities exchange. SIPC's funding is derived entirely from assessments on its membership and from interest earned on its investments in U.S. Government securities.

SIPC may borrow up to \$2.5 billion from the U.S. Department of the Treasury, through the Securities and Exchange Commission, in the event that the fund maintained by SIPC is insufficient to satisfy the claims of customers of brokerage firms in SIPA liquidation or for other purposes under the Act. SIPC has not accessed these loans to date and the Budget does not project that SIPC will require use of these loans over the next 10 years.

STANDARD SETTING BODY

Federal Funds

PAYMENT TO STANDARD SETTING BODY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 527-5377-0-2-376	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	2	2	2
Receipts:			
Current law:			
1110 Accounting Support Fees, Standard Setting Body	43	33	34
2000 Total: Balances and receipts	45	35	36
Appropriations:			
Current law:			
2101 Payment to Standard Setting Body	-42	-33	-34
2103 Payment to Standard Setting Body	-3	-2	-2
2132 Payment to Standard Setting Body	2	2	2
2199 Total current law appropriations	-43	-33	-34
2999 Total appropriations	-43	-33	-34
5099 Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 527-5377-0-2-376	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Advisory and assistance services	43	33	34
0900 Total new obligations, unexpired accounts (object class 25.1)	43	33	34
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	42	33	34
1203 Appropriation (previously unavailable)(special or trust)	3	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	43	33	34
1930 Total budgetary resources available	43	33	34
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	43	33	34
3020 Outlays (gross)	-43	-33	-34

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	43	33	34
Outlays, gross:			
4100 Outlays from new mandatory authority	43	33	34
4180 Budget authority, net (total)	43	33	34
4190 Outlays, net (total)	43	33	34
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	43	33	34
3020 Outlays (gross)	-43	-33	-34

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	43	33	34

Outlays, gross:			
4100 Outlays from new mandatory authority	43	33	34
4180 Budget authority, net (total)	43	33	34
4190 Outlays, net (total)	43	33	34

Note: Because the standard setting body does not provide budgetary data to Treasury, amounts shown above were derived from the standard setting body's financial data, which is based on a calendar year.

The Financial Accounting Standards Board (FASB) is an independent, private-sector organization organized in 1973 within the Financial Accounting Foundation (FAF), which is an independent, private-sector, not-for-profit corporation. The FASB consists of a seven-member board, whose members are appointed by the FAF. The FASB was originally designated by the Securities and Exchange Commission (Commission) as the authoritative standard setter for purposes of the Federal securities laws in 1973. In April 2003, the Commission reaffirmed the status of the FASB as a designated private-sector standard setting body pursuant to the Sarbanes-Oxley Act of 2002 (the Act) (P.L. 107-204), stating that the FASB's financial accounting and reporting standards are recognized as "generally accepted" for purposes of the Federal securities laws.

The Act authorizes funding for the standard setting body to be derived from an accounting support fee assessed on public companies, although the FAF has, on a voluntary basis, partially offset the fees that could be assessed pursuant to the Act by payments derived from publication sales and licensing fees. Prior to the Act, the FASB was funded by voluntary contributions from public companies, public accounting firms, and other stakeholders. The standard setting body's accounting support fee is subject to review by the Commission.

UNITED MINE WORKERS OF AMERICA BENEFIT FUNDS

Trust Funds

UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 476-8295-0-7-551	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	372	373	376
Receipts:			
Current law:			
1110 Premiums, Combined Fund and 1992 Plan, UMWA	10	5	4
1140 Transfers from Abandoned Mine Reclamation Fund	362	401	464
1140 Federal Payment to United Mine Workers of America	718	715	719
1140 Federal Payment to United Mine Workers of America	359	5	6
1199 Total current law receipts	1,449	1,126	1,193
1999 Total receipts	1,449	1,126	1,193
2000 Total: Balances and receipts	1,821	1,499	1,569
Appropriations:			
Current law:			
2101 United Mine Workers of America 1992 Benefit Plan	-84	-54	-65
2101 United Mine Workers of America Combined Benefit Fund	-13	-22	-27
2101 United Mine Workers of America 1993 Benefit Plan	-633	-332	-374
2101 United Mine Workers of America Pension Funds	-718	-715	-719
2199 Total current law appropriations	-1,448	-1,123	-1,185
2999 Total appropriations	-1,448	-1,123	-1,185
5099 Balance, end of year	373	376	384

Program and Financing (in millions of dollars)

Identification code 476-8295-0-7-551	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 United Mine Workers of America Combined Benefit Fund	13	22	27
0900 Total new obligations, unexpired accounts (object class 42.0)	13	22	27
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13	13	13
1001 Discretionary unobligated balance brought fwd, Oct 1	13	.....	.....

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	13	22	27
1930 Total budgetary resources available	26	35	40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13	13	13

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	13	22	27
3020 Outlays (gross)	-13	-22	-27

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	13	22	27
Outlays, gross:			
4100 Outlays from new mandatory authority	13	22	27
4180 Budget authority, net (total)	13	22	27
4190 Outlays, net (total)	13	22	27

The Combined Benefit Fund was established by the Coal Industry Retiree Health Benefit Act of 1992 to take over paying for medical care of retired miners and their dependents who were eligible for health care from the private 1950 and 1974 United Mine Workers of America Benefit Plans. The Fund's trustees represent the United Mine Workers of America and coal companies. The Fund is financed by assessments on current and former signatories to labor agreements with the United Mine Workers; past transfers from the United Mine Workers pension fund; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN

Program and Financing (in millions of dollars)

Identification code 476-8260-0-7-551	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 United Mine Workers of America 1992 Benefit Plan	84	54	65
0900 Total new obligations, unexpired accounts (object class 42.0)	84	54	65
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	84	54	65
1930 Total budgetary resources available	84	54	65
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	84	54	65
3020 Outlays (gross)	-84	-54	-65
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	84	54	65
Outlays, gross:			
4100 Outlays from new mandatory authority	84	54	65
4180 Budget authority, net (total)	84	54	65
4190 Outlays, net (total)	84	54	65

The 1992 Benefit Plan was established by the Coal Industry Retiree Health Benefit Act of 1992. It pays for health care for those miners who retired between July 21, 1992 and September 30, 1994, and their dependents, who are eligible for benefits under an employer plan and cease to be covered, usually because an employer is out of business. Plan trustees are appointed by the United Mine Workers of America and the Bituminous Coal Operators Association, a coal industry bargaining group. The Plan is supported by signers of the 1988 labor agreement with the United Mine Workers of America; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

UNITED MINE WORKERS OF AMERICA 1993 BENEFIT PLAN

Program and Financing (in millions of dollars)

Identification code 476-8535-0-7-551	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 United Mine Workers of America 1993 Benefit Plan	633	332	374
0900 Total new obligations, unexpired accounts (object class 42.0)	633	332	374
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	633	332	374
1930 Total budgetary resources available	633	332	374
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	633	332	374
3020 Outlays (gross)	-633	-332	-374
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	633	332	374
Outlays, gross:			
4100 Outlays from new mandatory authority	633	332	374
4180 Budget authority, net (total)	633	332	374
4190 Outlays, net (total)	633	332	374

The 1993 Benefit Plan provides health benefits to certain retired mine workers and disabled mine workers who are not eligible for benefits under the Coal Industry Retiree Health Benefit Act of 1992 and who are not receiving benefits from employers' benefit plans. The 1993 Benefit Plan was established through collective bargaining under the National Bituminous Coal Wage Agreement of 1993. Plan trustees are appointed by the United Mine Workers of America and the Bituminous Coal Operators Association, a coal industry bargaining group. The Plan is financed by signatories to

the National Bituminous Coal Wage Agreement; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

UNITED MINE WORKERS OF AMERICA PENSION FUNDS

Program and Financing (in millions of dollars)

Identification code 476-8535-0-7-601	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	718	715	719
0900 Total new obligations, unexpired accounts (object class 42.0)	718	715	719
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	718	715	719
1930 Total budgetary resources available	718	715	719
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	718	715	719
3020 Outlays (gross)	-718	-715	-719
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	718	715	719
Outlays, gross:			
4100 Outlays from new mandatory authority	718	715	719
4180 Budget authority, net (total)	718	715	719
4190 Outlays, net (total)	718	715	719

The 1974 United Mine Workers of America Pension Plan provides pensions to eligible mine workers who retire, to those who become totally disabled as a result of mine accidents, and to the eligible surviving spouses of mine workers. The Bipartisan Miners Act of 2019 (Division M of Public Law 116-94), authorizes mandatory Treasury payments to the 1974 United Mine Workers of America Pension Plan, subject to certain limitations, until the Plans funded percentage reaches 100 percent.