

DEPARTMENT OF AGRICULTURE

OFFICE OF THE SECRETARY

Federal Funds

OFFICE OF THE SECRETARY

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Office of the Secretary, \$42,696,000 of which not to exceed \$6,000,000 shall be available for the immediate Office of the Secretary; not to exceed \$1,896,000 shall be available for the Office of Homeland Security; not to exceed \$5,000,000 shall be available for the Office of Tribal Relations; not to exceed \$3,000,000 shall be available for the Office of Partnerships and Public Engagement, of which \$1,500,000 shall be for 7 U.S.C. 2279(c)(5); not to exceed \$18,300,000 shall be available for the Office of the Assistant Secretary for Administration, of which \$17,000,000 shall be available for Departmental Administration to provide for necessary expenses for management support services to offices of the Department and for general administration, security, repairs and alterations, and other miscellaneous supplies and expenses not otherwise provided for and necessary for the practical and efficient work of the Department: Provided, That funds made available by this Act to an agency in the Administration mission area for salaries and expenses are available to fund up to one administrative support staff for the Office; not to exceed \$3,500,000 shall be available for the Office of Assistant Secretary for Congressional Relations and Intergovernmental Affairs to carry out the programs funded by this Act, including programs involving intergovernmental affairs and liaison within the executive branch; and not to exceed \$5,000,000 shall be available for the Office of Communications: Provided further, That the Secretary of Agriculture is authorized to transfer funds appropriated for any office of the Office of the Secretary to any other office of the Office of the Secretary: Provided further, That no appropriation for any office shall be increased or decreased by more than 5 percent: Provided further, That not to exceed \$22,000 of the amount made available under this paragraph for the immediate Office of the Secretary shall be available for official reception and representation expenses, not otherwise provided for, as determined by the Secretary: Provided further, That the amount made available under this heading for Departmental Administration shall be reimbursed from applicable appropriations in this Act for travel expenses incident to the holding of hearings as required by 5 U.S.C. 551–558: Provided further, That funds made available under this heading for the Office of the Assistant Secretary for Congressional Relations and Intergovernmental Affairs shall be transferred to agencies of the Department of Agriculture funded by this Act to maintain personnel at the agency level: Provided further, That no funds made available under this heading for the Office of Assistant Secretary for Congressional Relations may be obligated after 30 days from the date of enactment of this Act, unless the Secretary has notified the Committees on Appropriations of both Houses of Congress on the allocation of these funds by USDA agency.

OFFICE OF THE ASSISTANT SECRETARY FOR CIVIL RIGHTS

For necessary expenses of the Office of the Assistant Secretary for Civil Rights, \$1,000,000: Provided, That funds made available by this Act to an agency in the Civil Rights mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

OFFICE OF THE UNDER SECRETARY FOR RESEARCH, EDUCATION, AND ECONOMICS

For necessary expenses of the Office of the Under Secretary for Research, Education, and Economics, \$1,000,000: Provided, That funds made available by this Act to an agency in the Research, Education, and Economics mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

OFFICE OF THE UNDER SECRETARY FOR MARKETING AND REGULATORY PROGRAMS

For necessary expenses of the Office of the Under Secretary for Marketing and Regulatory Programs, \$1,200,000: Provided, That funds made available by this Act to an agency in the Marketing and Regulatory Programs mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

OFFICE OF THE UNDER SECRETARY FOR FOOD SAFETY

For necessary expenses of the Office of the Under Secretary for Food Safety, \$800,000: Provided, That funds made available by this Act to an agency in the Food Safety mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

OFFICE OF THE UNDER SECRETARY FOR FARM PRODUCTION AND CONSERVATION

For necessary expenses of the Office of the Under Secretary for Farm Production and Conservation, \$1,000,000: Provided, That funds made available by this Act to an agency in the Farm Production and Conservation mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

OFFICE OF THE UNDER SECRETARY FOR RURAL DEVELOPMENT

For necessary expenses of the Office of the Under Secretary for Rural Development, \$1,000,000: Provided, That funds made available by this Act to an agency in the Rural Development mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

OFFICE OF THE UNDER SECRETARY FOR FOOD, NUTRITION, AND CONSUMER SERVICES

For necessary expenses of the Office of the Under Secretary for Food, Nutrition, and Consumer Services, \$800,000: Provided, That funds made available by this Act to an agency in the Food, Nutrition and Consumer Services mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

OFFICE OF THE UNDER SECRETARY FOR TRADE AND FOREIGN AGRICULTURAL AFFAIRS

For necessary expenses of the Office of the Under Secretary for Trade and Foreign Agricultural Affairs, \$614,000: Provided, That funds made available by this Act to any agency in the Trade and Foreign Agricultural Affairs mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

OFFICE OF CODEX ALIMENTARIUS

For necessary expenses of the Office of Codex Alimentarius, \$3,300,000, including not to exceed \$40,000 for official reception and representation expenses.

OFFICE OF THE UNDER SECRETARY FOR NATURAL RESOURCES AND ENVIRONMENT

For necessary expenses of the Office of the Under Secretary for Natural Resources and Environment, \$750,000: Provided, That funds made available by this Act to any agency in the Natural Resources and Environment mission area for salaries and expenses are available to fund up to one administrative support staff for the office.

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

OFFICE OF THE SECRETARY

[For an additional amount for "Office of the Secretary", \$30,780,000,000, to remain available until expended, for necessary expenses related to losses of revenue, quality or production of crops (including milk, on-farm stored commodities, crops prevented from planting, and harvested adulterated wine grapes), trees, bushes, and vines, as a consequence of droughts, wildfires, hurricanes, floods, derechos, excessive heat, tornadoes, winter storms, freeze, including a polar vortex, smoke exposure, and excessive moisture occurring in calendar years 2023 and 2024 under such terms and conditions as determined by the Secretary of Agriculture (referred to in this title as "Secretary"): *Provided*, That of the amounts provided in this paragraph under this heading in this Act, the Secretary shall use up to \$2,000,000,000 to provide assistance to producers of livestock, as determined by the Secretary, for losses incurred during calendar years 2023 and 2024 due to drought, wildfires, or floods: *Provided further*, That the Secretary may provide assistance for such losses in the form of block grants to eligible States and territories and such assistance may include compensation to producers, as determined by the Secretary, for timber (including payments to non-Federal forest landowners), citrus, pecan, and poultry (including infrastructure) losses, and for agricultural producers who have suffered losses due to the failure of Mexico to deliver water to the United States in accordance with the 1944 Water Treaty: *Provided further*, That of the amounts provided under this heading in this Act, the Secretary shall offer individualized technical assistance to interested non-insured producers to help them apply for assistance made available under this heading: *Provided further*, That of the amounts made available under this paragraph under this heading in this Act, the Secretary may use up to \$30,000,000, for reimbursement for administrative and operating expenses available for crop insurance contracts for 2022 and 2023 reinsurance years in a manner consistent with Section 771 of the Consolidated Appropriations Act, 2023 (Public Law 117–328): *Provided further*, That of the amounts made available under this paragraph under this heading in this Act, and without regard to 44 U.S.C. 3501 et. seq., the Secretary shall use

OFFICE OF THE SECRETARY—Continued

\$3,000,000 to carry out regular testing for the purposes of verifying and validating the methodology and protocols of the inspection of molasses at any United States ports of entry, including whether the molasses meets each statutory requirement without the use of additives or blending, relevant definitional explanatory notes, and each property typical of molasses in the United States as directed in Senate Report 118–193: *Provided further*, That at the election of a processor eligible for a loan under section 156 of the Federal Agriculture Improvement and Reform Act of 1996 (7 U.S.C. 7272) or a cooperative processor of dairy, the Secretary shall make payments for losses in 2023 and 2024 to such processors (to be paid to producers, as determined by such processors) in lieu of payments to producers and under the same terms and conditions as payments made to processors pursuant to title I of the Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20) under the heading "Department of Agriculture—Agricultural Programs—Processing, Research and Marketing—Office of the Secretary", as last amended by section 791(c) of title VII of division B of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94): *Provided further*, That notwithstanding section 760.1503(j) of title 7, Code of Federal Regulations, in the event that a processor described in the preceding proviso does not elect to receive payments under such clause, the Secretary shall make direct payments to producers under this heading in this Act: *Provided further*, That the total amount of payments received under this paragraph under this heading in this Act for producers who did not obtain a policy or plan of insurance for an insurable commodity for the applicable crop year under the Federal Crop Insurance Act (7 U.S.C. 1501 et seq.) for the crop incurring the losses or did not file the required paperwork and pay the service fee by the applicable State filing deadline for a noninsurable commodity for the applicable crop year under Noninsured Crop Disaster Assistance Program for the crop incurring the losses shall not exceed 70 percent of the loss as determined by the Secretary, except the Secretary shall provide payments not to exceed 90 percent of the producer's revenue losses as determined by the Secretary if the Secretary determines a de minimis amount of a producer's revenue loss is attributable to crops for which the producer did not insure or obtain Noninsured Crop Disaster Assistance Program coverage: *Provided further*, That the amount provided in this paragraph under this heading in this Act shall be subject to the terms and conditions set forth in the first, second, sixth, seventh, eighth, ninth, tenth, and 12th provisos under this heading in title I of the Disaster Relief Supplemental Appropriations Act, 2022 (division B of Public Law 117–43), except that such ninth proviso under such heading shall be applied by substituting "2023 and 2024" for "2020 and 2021" and the Secretary shall apply a separate payment limit for economic assistance payments: *Provided further*, That not later than 120 days after the enactment of this Act, and for each fiscal quarter thereafter until the amounts provided under this heading in this Act are expended, the Secretary shall report to the Committees on Appropriations of the House of Representatives and the Senate on the implementation of any programs provided for under this heading in this Act specifying the type, amount, and method of such assistance by State and territory: *Provided further*, That of the amounts provided in this paragraph, \$10,000,000,000 shall be made available for the Secretary to make economic assistance available pursuant to section 2102 of this title in this Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

【For an additional amount for "Office of the Secretary", \$220,000,000, to remain available until expended, for the Secretary to provide assistance in the form of block grants to eligible States to provide compensation to producers for necessary expenses related to crop, timber, and livestock losses, including on-farm infrastructure, as a consequence of any weather event in 2023 or 2024 that a State, in its sole discretion, determines warrants such relief: *Provided*, That eligible States are those States with a net farm income for 2023 of less than \$250,000,000, as recorded in the data in the Economic Research Service publication "Farm Income and Wealth Statistics" as of December 3, 2024, and fewer than eight thousand farms and an average farm size of fewer than one thousand acres per farm, as recorded in the National Agricultural Statistics Service publication "Farms and Land in Farms 2023 Summary (February, 2024)": *Provided further*, That the Secretary shall work with eligible States on any necessary terms and conditions of the block grants, fully taking in account the needs of each State: *Provided further*, That any such terms and conditions may not impose additional costs on producers: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 012–9913–0–1–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Office of the Secretary	7	7	6
0002 Under/Assistant Secretaries	27	29	21
0003 Departmental Administration	23	23	17
0004 Office of Communications	7	7	5
0005 Office of Homeland Security and Emergency Coordination	2	2	2
0007 Office of Partnerships and Public Engagement	7	8	3
0008 Disaster Assistance Payments, 2022	398	.....	.....
0009 Farming Opportunities Training and Outreach - Sec. 2501	24	24	24
0010 COVID-19 CARES Act CFAP payments	2	4	.....
0011 Institute for Rural Partnerships	6	6	.....
0012 Disaster Relief Supplemental Appropriations Act, 2023	2,262	937	19
0013 Administrative Costs - Disaster Relief Supplemental Appropriations Act, 2023	23	8	.....
0016 Supplemental Dairy Margin Coverage	2	.....	.....
0017 CFAP 1.0 Payments	89	110	.....
0018 CFAP 2.0 Payments .....	.....	244	.....
0019 Market Disruption Assistance and Relief	271	179	.....
0020 Drought Relief .....	.....	400	.....
0021 Food Aid	833	167	.....
0022 Regional Agricultural Trade Promotion	287	365	324
0023 CAA 2021 Div N: COVID-19 CFAP Payments - Sec. 751/754	33	17	.....
0024 APRA Sec 1003 Pandemic Program Administration Fund	3	1	.....
0025 IRA Section 21002(c) Line 6011	7	1	.....
0026 IRA Section 22007(c) Line 6011	1	5	.....
0027 IRA Section 22007 a Line 6012	68	2	.....
0028 IRA Section 22005 Line 6013	39	24	17
0029 IRA Section 22007 (e) Line 6014	13	23	.....
0030 IRA Section 22007 (f) Line 6015	3	6	.....
0031 IRA Section 22005 Line 6016	44	17	3
0032 CAA 2023 Support for Cotton Merchandisers - PL 117–328 DIV HH Sec. 601	100	.....	.....
0033 Greenhouse Gas Technical Assistance Provider and Third Party Verifier Program	1	1	1
0035 Commodity Storage Assistance Program (CSAP) .....	.....	54	81
0036 American Relief Act .....	.....	15,500	15,500
0037 10 Pilot Projects Indian Tribes School Lunch Programs- GP758 .....	.....	2	2
0038 Committee on Foreign Investment in the US (CFIUS)- GP787 .....	.....	1	1
0799 Total direct obligations	4,582	18,174	16,026
0801 Office of the Secretary (Reimbursable)	17	14	11
0802 Departmental Administration (Reimbursable)	44	52	52
0804 Office of Homeland Security (Reimbursable)	11	11	11
0805 Office of Partnerships and Public Engagement (Reimbursable)	7	8	8
0899 Total reimbursable obligations	79	85	82
0900 Total new obligations, unexpired accounts	4,661	18,259	16,108
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8,433	4,236	17,229
1001 Discretionary unobligated balance brought fwd, Oct 1	4,044	.....	.....
1021 Recoveries of prior year unpaid obligations	386	1	1
1033 Recoveries of prior year paid obligations	25	.....	.....
1070 Unobligated balance (total)	8,844	4,237	17,230
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	86	76	54
1100 Appropriation American Relief Act .....	.....	31,000	.....
1100 Appropriation Institute for Rural Partnerships .....	.....	6	.....
1100 Appropriation PL 118–42 GP 758 .....	.....	2	.....
1100 Appropriation PL 118–42 GP 758 .....	.....	2	.....
1160 Appropriation, discretionary (total)	86	31,086	54
Appropriations, mandatory:			
1200 Appropriation [Dairy Margin Coverage]	2	.....	.....
1220 Appropriations transferred to other acct [513–1200] .....	.....	-3	.....
1222 Exercised borrowing authority transferred from other accounts [012–4336]	425	100	.....
1222 Exercised borrowing authority transferred from other accounts [012–4336] .....	.....	25	25
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-25	-7	-1
1260 Appropriations, mandatory (total)	402	115	24
Spending authority from offsetting collections, discretionary:			
1700 Collected	50	50	50
1701 Change in uncollected payments, Federal sources	33	.....	.....
1750 Spending auth from offsetting collections, disc (total)	83	50	50
1900 Budget authority (total)	571	31,251	128
1930 Total budgetary resources available	9,415	35,488	17,358

Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-518		
1941	Unexpired unobligated balance, end of year	4,236	17,229	1,250
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	6,264	2,619	8,742
3010	New obligations, unexpired accounts	4,661	18,259	16,108
3011	Obligations ("upward adjustments"), expired accounts	7		
3020	Outlays (gross)	-7,762	-12,135	-9,054
3040	Recoveries of prior year unpaid obligations, unexpired	-386	-1	-1
3041	Recoveries of prior year unpaid obligations, expired	-165		
3050	Unpaid obligations, end of year	2,619	8,742	15,795
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-69	-62	-62
3070	Change in uncollected pymts, Fed sources, unexpired	-33		
3071	Change in uncollected pymts, Fed sources, expired	40		
3090	Uncollected pymts, Fed sources, end of year	-62	-62	-62
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	6,195	2,557	8,680
3200	Obligated balance, end of year	2,557	8,680	15,733
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	169	31,136	104
Outlays, gross:				
4010	Outlays from new discretionary authority	117	7,870	96
4011	Outlays from discretionary balances	3,986	2,881	7,845
4020	Outlays, gross (total)	4,103	10,751	7,941
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-83	-50	-50
4033	Non-Federal sources	-16		
4040	Offsets against gross budget authority and outlays (total)	-99	-50	-50
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-33		
4052	Offsetting collections credited to expired accounts	36		
4053	Recoveries of prior year paid obligations, unexpired accounts	13		
4060	Additional offsets against budget authority only (total)	16		
4070	Budget authority, net (discretionary)	86	31,086	54
4080	Outlays, net (discretionary)	4,004	10,701	7,891
Mandatory:				
4090	Budget authority, gross	402	115	24
Outlays, gross:				
4100	Outlays from new mandatory authority		51	25
4101	Outlays from mandatory balances	3,659	1,333	1,088
4110	Outlays, gross (total)	3,659	1,384	1,113
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-12		
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts	12		
4160	Budget authority, net (mandatory)	402	115	24
4170	Outlays, net (mandatory)	3,647	1,384	1,113
4180	Budget authority, net (total)	488	31,201	78
4190	Outlays, net (total)	7,651	12,085	9,004

The Office of the Secretary is responsible for the overall planning, coordination and administration of the Department's programs. This includes the Secretary, Deputy Secretary, Under Secretaries, Assistant Secretaries, and other related offices, who provide policy guidance for the Department; and provide liaison with the Executive Office of the President and Members of Congress. The 2026 Budget requests \$27.3 million.

In 2026, the Office of the Secretary will continue to administer unobligated balances from 2023 and 2025 supplemental funding appropriated by Congress for prior disasters. In addition, unobligated balances are projected for the supplemental funding Congress provided to the Office of the Secretary through the Coronavirus Aid, Relief, and Economic Security Act, the Consolidated Appropriations Act, the American Rescue Plan, Extending Government Funding and Delivering Emergency Assistance Act, and the Inflation Reduction Act.

The Office of Homeland Security (OHS) provides overall leadership and coordination of programs in the Department to plan for and respond to

major natural and terrorist emergencies and threats. This involves coordination with mission areas/agencies for policy formulation, response plans, reporting, and action assignments to meet acute and major threats to the food and agriculture system and key USDA assets. The 2026 Budget requests \$1.9 million.

The Office of Partnerships and Public Engagement (OPPE) was established to rapidly expand outreach to America's agricultural community and facilitate greater access to USDA programs. Additionally, OPPE serves as the lead agent for USDA partnership and outreach activities, with tasking and reporting authority to direct, coordinate, and control all target programs. Programs include all components of the former Office of Advocacy and Outreach, including Small Farms and Beginning Farmer/Rancher program. The 2026 Budget requests \$3 million.

The Departmental Administration (DA) was established to ensure that the USDA administrative programs and policies meet the needs of USDA program organizations and are consistent with laws and mandates. DA provides leadership to ensure the timely and effective delivery of high quality and cost-effective mission support services across the Department and coordinates human resources, procurement, property management, emergency preparedness and response activities, and programs for small and disadvantaged business utilization. The 2026 Budget requests \$17 million.

The Office of Communications (OC) provides leadership and coordination for the development of communication strategies for the Department and plays a critical role in disseminating information about USDA's programs to the general public. OC continues to develop effective communications strategies that increase the visibility and the transparency of USDA programs. The Budget will support—information and outreach to farmers, foresters, producers, and ranchers to learn about and utilize USDA programs to benefit their operations. The 2026 Budget requests \$5 million.

Object Classification (in millions of dollars)

Identification code 012–9913–0–1–999		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	64	35	23
11.1	Full-time permanent		30	
11.3	Other than full-time permanent	11		
11.5	Other personnel compensation	1	1	
11.9	Total personnel compensation	76	66	23
12.1	Civilian personnel benefits	25	24	18
21.0	Travel and transportation of persons	6	7	5
23.3	Communications, utilities, and miscellaneous charges	1	1	4,001
25.1	Advisory and assistance services		9	6
25.2	Other services from non-Federal sources		54	2
25.3	Other goods and services from Federal sources	3	5,622	253
25.5	Research and development contracts	7	6	6
26.0	Supplies and materials	209	110	107
31.0	Equipment		2	1
32.0	Land and structures	99		
41.0	Grants, subsidies, and contributions	4,156	12,273	11,604
99.0	Direct obligations	4,582	18,174	16,026
99.0	Reimbursable obligations	79	85	82
99.9	Total new obligations, unexpired accounts	4,661	18,259	16,108

Employment Summary

Identification code 012–9913–0–1–999		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	754	221	143
1001	Direct civilian full-time equivalent employment		163	56
2001	Reimbursable civilian full-time equivalent employment	199	200	176

FOOD SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-0408-0-1-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0030 Food Bank Network	1		
0049 GusNIP Produce Prescription Project FY 2021 Meritorious Grants / Enhancements	1		
0063 Urban and Innovative Agriculture Community Based Organization Fund	8		
0065 Oversight and Management for Program Implementation		7	6
0066 Competitive Foods Systems Infrastructure Investment Program	2		
0067 Technical Capacity Partnership Agreements		1	1
0076 Meat & Poultry Processing Expansion Program- GP 755		3	3
0091 Direct program activities, subtotal	12	11	10
Credit program obligations:			
0709 Administrative expenses		3	
0791 Direct program activities, subtotal		3	
0900 Total new obligations, unexpired accounts (object class 25.1)	12	14	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	8	18
1021 Recoveries of prior year unpaid obligations	16	21	
1070 Unobligated balance (total)	17	29	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3	3	
1900 Budget authority (total)	3	3	
1930 Total budgetary resources available	20	32	18
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	18	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,029	1,621	717
3010 New obligations, unexpired accounts	12	14	10
3020 Outlays (gross)	-404	-897	-321
3040 Recoveries of prior year unpaid obligations, unexpired	-16	-21	
3050 Unpaid obligations, end of year	1,621	717	406
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,029	1,621	717
3200 Obligated balance, end of year	1,621	717	406
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	3	
Outlays, gross:			
4011 Outlays from discretionary balances		3	3
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	404	894	318
4180 Budget authority, net (total)	3	3	
4190 Outlays, net (total)	404	897	321

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

Identification code 012-0408-0-1-351	2024 actual	2025 est.	2026 est.
Guaranteed loan subsidy outlays:			
234001 Food Processing Supply Chain Loan Guarantees	10	24	14
Guaranteed loan reestimates:			
235001 Food Processing Supply Chain Loan Guarantees	-6	-8	
Administrative expense data:			
3510 Budget authority	1	1	1

Within this account, \$2.6 billion is for food supply chain activities as provided by the American Rescue Plan Act (ARPA), as amended. However, the Fiscal Responsibility Act rescinded \$329.6 million. USDA provided funding to support a number of existing programs and establish several new initiatives.

FOOD SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE GUARANTEED LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4391-0-3-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal		4	10
0713 Payment of interest to Treasury		7	8
0742 Downward reestimates paid to receipt accounts	6	8	
0900 Total new obligations, unexpired accounts	6	19	18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	56	48	82
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	10	30	15
1801 Change in uncollected payments, Federal sources	-12	23	21
1850 Spending auth from offsetting collections, mand (total)	-2	53	36
1900 Budget authority (total)	-2	53	36
1930 Total budgetary resources available	54	101	118
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	48	82	100
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	6	19	18
3020 Outlays (gross)	-6	-19	-18
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-32	-20	-43
3070 Change in uncollected pymts, Fed sources, unexpired	12	-23	-21
3090 Uncollected pymts, Fed sources, end of year	-20	-43	-64
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-32	-20	-43
3200 Obligated balance, end of year	-20	-43	-64
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	-2	53	36
Financing disbursements:			
4110 Outlays, gross (total)	6	19	18
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-9	-24	-14
4122 Interest on uninvested funds	-1	-6	-1
4130 Offsets against gross budget authority and outlays (total)	-10	-30	-15
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	12	-23	-21
4170 Outlays, net (mandatory)	-4	-11	3
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-4	-11	3

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4391-0-3-351	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			
2121 Limitation available from carry-forward			
2143 Uncommitted limitation carried forward			
2150 Total guaranteed loan commitments			
2199 Guaranteed amount of guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	284	382	414
2231 Disbursements of new guaranteed loans	134	83	244
2251 Repayments and prepayments	-35	-47	-66
Adjustments:			
2263 Terminations for default that result in claim payments		-4	-10
2264 Other adjustments, net	-1		
2290 Outstanding, end of year	382	414	582
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	306	332	466

Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year	4	
2331	Disbursements for guaranteed loan claims	4	10
2390	Outstanding, end of year	4	14

Balance Sheet (in millions of dollars)

Identification code 012-4391-0-3-351	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	24	28
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross		
1502 Interest receivable		
1505 Allowance for subsidy cost (-)		
1599 Net present value of assets related to defaulted guaranteed loans		
1999 Total assets	24	28
LIABILITIES:		
Federal liabilities:		
2103 Debt		
2104 Resources payable to Treasury		
2105 Other		
Non-Federal liabilities:		
2203 Debt		
2204 Liabilities for loan guarantees	24	28
2999 Total liabilities	24	28
4999 Total liabilities and net position	24	28

Trust Funds**GIFTS AND BEQUESTS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 012-8203-0-7-352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Gifts and Bequests, Departmental Administration	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 Gifts and Bequests	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012-8203-0-7-352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Gifts and bequests	1	1	1
0900 Total new obligations, unexpired accounts (object class 99.5)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)	-1	-1	-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:				
Mandatory:				
4090	Budget authority, gross	1	1	1
Outlays, gross:				
4100	Outlays from new mandatory authority		1	1
4101	Outlays from mandatory balances	1		1
4110	Outlays, gross (total)	1	1	2
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)	1	1	2

The Secretary is authorized to accept and administer gifts and bequests of real and personal property to facilitate the work of the Department. Property and the proceeds thereof are used in accordance with the terms of the gift or bequest (7 U.S.C. 2269).

EXECUTIVE OPERATIONS**Federal Funds****EXECUTIVE OPERATIONS****OFFICE OF THE CHIEF ECONOMIST**

For necessary expenses of the Office of the Chief Economist, \$19,825,000, of which \$10,000,000 shall be for grants or cooperative agreements for policy research under 7 U.S.C. 3155.

OFFICE OF HEARINGS AND APPEALS

For necessary expenses of the Office of Hearings and Appeals, \$13,000,000.

OFFICE OF BUDGET AND PROGRAM ANALYSIS

For necessary expenses of the Office of Budget and Program Analysis, \$14,000,000.

OFFICE OF THE CHIEF INFORMATION OFFICER

For necessary expenses of the Office of the Chief Information Officer, \$91,000,000.

OFFICE OF THE CHIEF FINANCIAL OFFICER

For necessary expenses of the Office of the Chief Financial Officer, \$6,000,000.

OFFICE OF CIVIL RIGHTS

For necessary expenses of the Office of Civil Rights, \$20,000,000.

OFFICE OF SAFETY, SECURITY, AND PROTECTION

For necessary expenses of the Office of Safety, Security, and Protection, \$19,100,000.

HAZARDOUS MATERIALS MANAGEMENT**(INCLUDING TRANSFERS OF FUNDS)**

For necessary expenses of the Department of Agriculture, to comply with the Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. 9601 et seq.) and the Solid Waste Disposal Act (42 U.S.C. 6901 et seq.), \$2,500,000, to remain available until expended: Provided, That appropriations and funds available herein to the Department for Hazardous Materials Management may be transferred to any agency of the Department for its use in meeting all requirements pursuant to the above Acts on Federal and non-Federal lands.

OFFICE OF THE GENERAL COUNSEL

For necessary expenses of the Office of the General Counsel, \$57,537,000.

OFFICE OF ETHICS

For necessary expenses of the Office of Ethics, \$4,500,000.

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 012-9914-0-1-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Office of the Chief Financial Officer	7	7	6
0002 Office of Budget and Program Analysis	15	15	14
0003 Office of the Chief Economist	30	31	20
0004 Office of the Chief Information Officer	91	91	91
0005 Office of Civil Rights	37	37	20
0006 Office of the General Counsel	60	61	58
0007 Office of Ethics	4	5	4

EXECUTIVE OPERATIONS—Continued
Program and Financing—Continued

Identification code 012–9914–0–1–999		2024 actual	2025 est.	2026 est.
0008	Office of Hearings and Appeals	17	17	13
0009	Hazardous Materials Management	8	3	3
0010	Office of Safety, Security, and Protection	21	21	19
0799	Total direct obligations	290	288	248
0801	Office of Civil Rights Reimb	1	1	1
0802	Office of the Chief Information Officer Reimb	10	12	10
0803	Office of the Chief Economist Reimb	6	10	6
0804	Office of the General Counsel Reimb	13	7	6
0805	Office of Safety, Security and Protection	4	2	2
0806	Office of the Chief Financial Officer	1	1	1
0807	Office of Ethics	1		
0899	Total reimbursable obligations	36	33	26
0900	Total new obligations, unexpired accounts	326	321	274
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	8	2	5
1001	Discretionary unobligated balance brought fwd, Oct 1	8		
1021	Recoveries of prior year unpaid obligations		6	6
1070	Unobligated balance (total)	8	8	11
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	286	286	248
Spending authority from offsetting collections, discretionary:				
1700	Collected	17	17	18
1701	Change in uncollected payments, Federal sources	39	15	15
1750	Spending auth from offsetting collections, disc (total)	56	32	33
1900	Budget authority (total)	342	318	281
1930	Total budgetary resources available	350	326	292
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-22		
1941	Unexpired unobligated balance, end of year	2	5	18
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	154	142	75
3010	New obligations, unexpired accounts	326	321	274
3011	Obligations ("upward adjustments"), expired accounts	10	4	4
3020	Outlays (gross)	-340	-382	-308
3040	Recoveries of prior year unpaid obligations, unexpired		-6	-6
3041	Recoveries of prior year unpaid obligations, expired	-8	-4	-4
3050	Unpaid obligations, end of year	142	75	35
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-26	-46	-50
3070	Change in uncollected pymts, Fed sources, unexpired	-39	-15	-15
3071	Change in uncollected pymts, Fed sources, expired	19	11	11
3090	Uncollected pymts, Fed sources, end of year	-46	-50	-54
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	128	96	25
3200	Obligated balance, end of year	96	25	-19
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	342	318	281
Outlays, gross:				
4010	Outlays from new discretionary authority	233	290	256
4011	Outlays from discretionary balances	107	92	52
4020	Outlays, gross (total)	340	382	308
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-34	-29	-29
4040	Offsets against gross budget authority and outlays (total)	-34	-29	-29
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-39	-15	-15
4052	Offsetting collections credited to expired accounts	17	12	11
4060	Additional offsets against budget authority only (total)	-22	-3	-4
4070	Budget authority, net (discretionary)	286	286	248
4080	Outlays, net (discretionary)	306	353	279
4180	Budget authority, net (total)	286	286	248
4190	Outlays, net (total)	306	353	279

The Office of the Chief Economist (OCE) advises the Secretary of Agriculture on the economic situation in agricultural markets and the economic implications of policies and programs affecting American agriculture and rural communities. The Office is a focal point for USDA's economic and agricultural market intelligence and analysis. OCE is also responsible for coordinating and reviewing all commodity and aggregate agricultural and food-related data used to develop outlook and situation material within USDA; coordinating development of USDA projections related to agricultural commodity markets; reviewing risk assessment and cost-benefit analysis related to domestic food and agriculture; supporting development of agricultural policies and coordinating activities within USDA related to pesticides, pest management tools, and ag biotechnology; coordination of energy-related activities; efforts that facilitate participation of farmers and ranchers in emerging environmental markets; and, analysis and coordination of Department efforts related to extreme weather events. The 2026 Budget requests \$19.8 million.

The Office of Hearings and Appeals (OHA) is responsible for conducting first and second-level administrative adjudications at USDA through fair, transparent, and consistent processes. Activities are carried out by three offices, the National Appeals Division (NAD), the Office of Administrative Law Judges (OALJ), and the Office of the Judicial Officer (OJO). OHA is responsible for listening to farmers and other rural program participants concerning their disputes with certain agencies within USDA through fair and impartial administrative hearings and appeals. OALJ and OJO (previously housed in Departmental Administration) are responsible for regulatory hearings and administrative proceedings. The 2026 Budget requests \$13 million.

The Office of Budget and Program Analysis (OBPA) coordinates the preparation of Departmental budget estimates, regulations, and legislative reports; administers systems for the allotment and apportionment of funds; provides analysis of USDA program issues, draft regulations, and budget proposals; participates in strategic planning; and provides assistance to USDA policy makers in the development and execution of desired policies and programs. The 2026 Budget requests \$14 million.

The Clinger-Cohen Act of 1996 required the establishment of a Chief Information Officer (CIO) for all major Federal agencies. The Act requires USDA to maximize the value of information technology acquisitions to improve the efficiency and effectiveness of USDA programs. To meet the intent of the law and to provide a Departmental focus for information resources management issues, Secretary's Memorandum 1030–30, dated August 8, 1996, established the Office of the Chief Information Officer (OCIO). The CIO serves as the primary advisor to the Secretary on Information Technology (IT) issues. OCIO provides leadership for the Department's information and IT management activities in support of USDA program delivery. The 2026 Budget requests \$91 million.

The Office of the Chief Financial Officer (OCFO) was established in 1995 under authority provided in Reorganization Plan Number 2 of 1953 (7 U.S.C. 2201) to comply with the Chief Financial Officers Act of 1990. The OCFO focuses on the Department's financial management activities to improve program delivery and assure maximum contribution to the Secretary's Strategic Goals. The 2026 Budget requests \$6 million.

The Office of Civil Rights provides overall leadership for all Department-wide civil rights activities, including employment opportunity and program non-discrimination policy development, analysis, coordination, and compliance. The Office provides leadership to implement best practices that will create an environment where the workforce is valued as a source of strength. The Office monitors program activities to ensure that all USDA programs are delivered in a non-discriminatory manner. The 2026 Budget requests \$20 million.

The Office of the General Counsel of the Department of Agriculture provides legal advice, counsel, and services to the Secretary and to all agencies, offices, and corporations of the Department on all aspects of their operations and programs. It represents the Department in administrative proceedings; non-litigation debt collection proceedings; State water rights

adjudications; proceedings before the Civilian Board of Contract Appeal, the Merit System Protection Board, the Equal Employment Opportunity Commission, the USDA Office of Administrative Law Judges, and other Federal agencies; and, in conjunction with the Department of Justice, in judicial proceedings and litigation in the Federal and State courts. All attorneys and support personnel devoted to those efforts are supervised by the General Counsel. The 2026 Budget requests \$57.5 million.

The Office of Ethics provides ethics advice, counsel and training to all USDA officials and employees, and conducts annual financial disclosure reviews. The work of the Office of Ethics promotes employee compliance with the Federal conflict of interest laws and regulations. The 2026 Budget requests \$4.5 million.

The Office of Safety, Security and Protection (OSSP) is responsible for facility security, emergency management and response. OSSP provides Department-wide leadership, policy, and management in the safeguarding of property and personnel. OSSP is committed to identifying and addressing all security risks that may affect USDA personnel, infrastructure, and facilities. The 2026 Budget requests \$19.1 million.

Under the Comprehensive Environmental Response, Compensation, and Liability Act and the Resource Conservation and Recovery Act, the Department must meet the same standards for environmental cleanup and regulatory compliance regarding hazardous wastes and hazardous substances as private businesses. With substantial commitments under these Acts, the Hazardous Materials Management account was established as a central fund so the Department's agencies may be reimbursed for their cleanup efforts. The Department determines what projects to fund by using objective criteria to identify what sites pose the greatest threats to public health, safety, and the environment. The 2026 Budget requests \$2.5 million.

Object Classification (in millions of dollars)

Identification code 012-9914-0-1-999	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	106	110	87
12.1 Civilian personnel benefits	40	42	33
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	1	1	1
25.2 Other services from non-Federal sources	42	39	35
25.3 Other goods and services from Federal sources	78	76	74
25.7 Operation and maintenance of equipment	17	14	12
26.0 Supplies and materials	2	2	2
31.0 Equipment	1	1	1
99.0 Direct obligations	290	288	248
99.0 Reimbursable obligations	36	33	26
99.9 Total new obligations, unexpired accounts	326	321	274

Employment Summary

Identification code 012-9914-0-1-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	761	741	562
2001 Reimbursable civilian full-time equivalent employment	40	44	37

NONRECURRING EXPENSES FUND

Program and Financing (in millions of dollars)

Identification code 012-0133-0-1-352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Food For Peace Act	68	68	.....
0003 Facilities/Infrastructure	142	49	.....
0004 Information Technology	68	19	.....
0005 Community Project Funding/Congressional Directed Spending	505	.....	.....
0900 Total new obligations, unexpired accounts (object class 25.3)	783	136	.....

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	30	53	20
1001 Discretionary unobligated balance brought fwd, Oct 1	30	53
1012 Unobligated balance transfers between expired and unexpired accounts	805	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	.....	103	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	836	156	20
1930 Total budgetary resources available	836	156	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	53	20	20

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	68	314	217
3010 New obligations, unexpired accounts	783	136	.....
3020 Outlays (gross)	-536	-233	-134
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	314	217	83
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	68	314	217
3200 Obligated balance, end of year	314	217	83

Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	536	233	134
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	536	233	134

WORKING CAPITAL FUND

(CANCELLATION)

Of the unobligated balances from prior year appropriations made available in the "Working Capital Fund", \$77,884,474 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency or disaster relief requirement to the concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

Program and Financing (in millions of dollars)

Identification code 012-4609-0-4-352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Administration	82	86	103
0802 Communications	11	7	7
0803 Finance and Management	293	289	294
0804 Information Technology	1,154	1,059	1,090
0805 Executive Secretariat	4	4	4
0809 Reimbursable program activities, subtotal	1,544	1,445	1,498
0815 Capital Funding Availability	43	65	65
0816 Proceeds from Purchase Card Rebate Programs	2	10	10
0817 Proceeds from Transfers of Discretionary Unobligated Balances	38	.....	.....
0818 Technology Modernization	14	.....	.....
0819 Reimbursable program activities, subtotal	97	75	75
0900 Total new obligations, unexpired accounts	1,641	1,520	1,573

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	484	473	216
1011 Unobligated balance transfer from other acct [047-0616]	18	.....	.....
1070 Unobligated balance (total)	502	473	216
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced	-46	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,483	1,309	1,357
1701 Change in uncollected payments, Federal sources	207	.....	.....
1702 Offsetting collections (previously unavailable) .....	.....	32	78
1721 Spending authority from offsetting collections permanently reduced .....	.....	.....	-78

WORKING CAPITAL FUND—Continued

Program and Financing—Continued

Identification code 012-4609-0-4-352	2024 actual	2025 est.	2026 est.
1723 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-32	-78	.....
1750 Spending auth from offsetting collections, disc (total)	1,658	1,263	1,357
1900 Budget authority (total)	1,612	1,263	1,357
1930 Total budgetary resources available	2,114	1,736	1,573
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	473	216	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	574	640	256
3010 New obligations, unexpired accounts	1,641	1,520	1,573
3020 Outlays (gross)	-1,575	-1,904	-1,485
3050 Unpaid obligations, end of year	640	256	344
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-272	-479	-479
3070 Change in uncollected pymts, Fed sources, unexpired	-207	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-479	-479	-479
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	302	161	-223
3200 Obligated balance, end of year	161	-223	-135
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,612	1,263	1,357
Outlays, gross:			
4010 Outlays from new discretionary authority	1,024	1,079	1,174
4011 Outlays from discretionary balances	551	825	311
4020 Outlays, gross (total)	1,575	1,904	1,485
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,465	-1,309	-1,346
4033 Non-Federal sources	-18	.....	-11
4040 Offsets against gross budget authority and outlays (total)	-1,483	-1,309	-1,357
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-207	.....	.....
4070 Budget authority, net (discretionary)	-78	-46	.....
4080 Outlays, net (discretionary)	92	595	128
4180 Budget authority, net (total)	-78	-46	.....
4190 Outlays, net (total)	92	595	128
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	.....	32	78
5092 Unexpired unavailable balance, EOY: Offsetting collections	32	78	.....

This fund finances, by advances or reimbursements, certain central services in the Department of Agriculture, including supply, mail, and reproduction services; financial, procurement, and other administrative systems; telecommunications and network services; mainframe computer processing and hosting services; correspondence management services; payroll, financial management, and human resources services; and video production, conferencing, design, and Web support services.

Object Classification (in millions of dollars)

Identification code 012-4609-0-4-352	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent - OCFO	93	101	101
11.1 Full-time permanent - OCIO	167	166	169
11.1 Full-time permanent - DA SE OC	25	31	32
11.5 Other personnel compensation - OCFO	1	3	3
11.5 Other personnel compensation - OCIO	1	5	5
11.5 Other personnel compensation - DA SE OC	1	1	1
11.9 Total personnel compensation	288	307	311
12.1 Civilian personnel benefits OCFO	38	42	42
12.1 Civilian personnel benefits OCIO	64	64	66
12.1 Civilian personnel benefits - DA SE OC	9	12	12
21.0 Travel and transportation of persons OCFO	1	1	1
21.0 Travel and transportation of persons - OCIO	2	3	3
22.0 Transportation of things - DA SE OC	1	1	1
22.0 Transportation of things OCIO	1	1	1

23.1 Rental payments to GSA - OCIO	3	3	3
23.1 Rental payments to GSA - DA SE OC	2	1	1
23.2 Rental payments to others - OCFO .....	.....	1	1
23.2 Rental payments to others - OCIO	98	96	96
23.3 Communications, utilities, and miscellaneous charges - OCFO	1	1	1
23.3 Communications, utilities, and miscellaneous charges - OCIO	207	137	148
23.3 Communications, utilities, and miscellaneous charges - DA SE OC	2	1	1
25.1 Advisory and assistance services - OCFO	1	1	1
25.1 Advisory and assistance services - OCIO .....	.....	1	2
25.2 Other services from non-Federal sources - OCFO	72	39	41
25.2 Other services from non-Federal sources - OCIO	349	306	276
25.2 Other services from non-Federal sources - DA SE OC	35	23	35
25.3 Other goods and services from Federal sources - OCFO	82	75	81
25.3 Other goods and services from Federal sources - OCIO	102	56	57
25.3 Other goods and services from Federal sources - DA SE OC	20	22	26
25.4 Operation and maintenance of facilities OCIO	1	2	2
25.7 Operation and maintenance of equipment - OCFO	27	23	19
25.7 Operation and maintenance of equipment - OCIO	196	211	250
25.7 Operation and maintenance of equipment - DA SE OC	1	2	2
26.0 Supplies and materials - OCIO	2	1	7
26.0 Supplies and materials - DA SE OC	4	3	2
31.0 Equipment - OCFO	27	2	2
31.0 Equipment - OCIO	4	6	6
31.0 Equipment - DA SE OC	1	1	1
31.0 Equipment - Availability .....	.....	75	75
99.9 Total new obligations, unexpired accounts	1,641	1,520	1,573

Employment Summary

Identification code 012-4609-0-4-352	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	2,605	2,742	2,742

BUILDINGS AND FACILITIES

Federal Funds

AGRICULTURE BUILDINGS AND FACILITIES

(INCLUDING TRANSFERS OF FUNDS)

For payment of space rental and related costs pursuant to Public Law 92-313, including authorities pursuant to the 1984 delegation of authority from the Administrator of General Services to the Department of Agriculture under 40 U.S.C. 121, for programs and activities of the Department which are included in this Act, and for alterations and other actions needed for the Department and its agencies to consolidate unneeded space into configurations suitable for release to the Administrator of General Services, and for the operation, maintenance, improvement, and repair of Agriculture buildings and facilities, and for related costs, \$35,000,000, 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 012-0117-0-1-352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Building Operations and Maintenance	46	23	35
0799 Total direct obligations	46	23	35
0802 Agriculture Buildings and Facilities and Rental Payments (Reimbursable)	13	13	13
0900 Total new obligations, unexpired accounts	59	36	48
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	71	71	66
1001 Discretionary unobligated balance brought fwd, Oct 1	71	71	.....
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1070 Unobligated balance (total)	74	71	66
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	23	23	35
Spending authority from offsetting collections, discretionary:			
1700 Collected	10	8	8
1701 Change in uncollected payments, Federal sources	23	.....	.....

1750	Spending auth from offsetting collections, disc (total)	33	8	8
1900	Budget authority (total)	56	31	43
1930	Total budgetary resources available	130	102	109
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	71	66	61

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	126	96	29
3010	New obligations, unexpired accounts	59	36	48
3020	Outlays (gross)	-86	-103	-77
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050	Unpaid obligations, end of year	96	29	.....
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-44	-67	-67
3070	Change in uncollected pymts, Fed sources, unexpired	-23	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-67	-67	-67
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	82	29	-38
3200	Obligated balance, end of year	29	-38	-67

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	56	31	43
Outlays, gross:				
4010	Outlays from new discretionary authority	27	28	38
4011	Outlays from discretionary balances	59	75	39
4020	Outlays, gross (total)	86	103	77
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-10	-8	-8
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-23	.....	.....
4070	Budget authority, net (discretionary)	23	23	35
4080	Outlays, net (discretionary)	76	95	69
4180	Budget authority, net (total)	23	23	35
4190	Outlays, net (total)	76	95	69

This account finances the operations, repair, improvement and maintenance activities of two headquarters buildings in Washington, D.C. and the George Washington Carver Center in Beltsville, MD. The 2026 Budget requests \$35 million for operations and maintenance.

Object Classification (in millions of dollars)

Identification code 012-0117-0-1-352		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	6	6	6
12.1	Civilian personnel benefits	2	2	2
23.1	Rental payments to GSA	3	3	6
23.3	Communications, utilities, and miscellaneous charges	1	4	5
25.2	Other services from non-Federal sources	3	3	4
25.3	Other goods and services from Federal sources	14	3	3
25.4	Operation and maintenance of facilities	17	1	7
26.0	Supplies and materials .....	.....	1	2
99.0	Direct obligations	46	23	35
99.0	Reimbursable obligations	13	13	13
99.9	Total new obligations, unexpired accounts	59	36	48

Employment Summary

Identification code 012-0117-0-1-352		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	39	64	44
2001	Reimbursable civilian full-time equivalent employment	25	.....	.....

OFFICE OF INSPECTOR GENERAL

Federal Funds

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General, including employment pursuant to the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), \$100,000,000, including such sums as may be necessary for contracting and other arrangements with public agencies and private persons pursuant to section 6(a)(9) of the Inspector

General Act of 1978 (5 U.S.C. 406(a)(9)), and including not to exceed \$125,000 for certain confidential operational expenses, including the payment of informants, to be expended under the direction of the Inspector General pursuant to the Inspector General Act of 1978 (5 U.S.C. 401 et seq.) and section 1337 of the Agriculture and Food Act of 1981 (Public Law 97-98).

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

【OFFICE OF INSPECTOR GENERAL】

【For an additional amount for "Office of Inspector General", \$7,500,000, to remain available until expended, for audits, investigations, and other oversight of projects and activities carried out with funds made available to the Department of Agriculture in this Act: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 012-0900-0-1-352		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Office of the Inspector General	111	112	100
0002	Office of Inspector (IIA)	6	3	6
0003	American Relief Act .....	.....	1	3
0799	Total direct obligations	117	116	109
0801	Office of Inspector General (Reimbursable)	6	3	3
0899	Total reimbursable obligations	6	3	3
0900	Total new obligations, unexpired accounts	123	119	112
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	18	19	30
1001	Discretionary unobligated balance brought fwd, Oct 1	18	18	.....
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070	Unobligated balance (total)	20	19	30
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	112	112	100
1100	American Relief Act .....	.....	8	.....
1160	Appropriation, discretionary (total)	112	120	100
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from other accounts [012-1105]	2	2	2
1173	Advance appropriations transferred from other accounts [012-1106]	3	3	3
1180	Advanced appropriation, discretionary (total)	5	5	5
Spending authority from offsetting collections, discretionary:				
1700	Collected	3	5	.....
1701	Change in uncollected payments, Federal sources	3	.....	.....
1750	Spending auth from offsetting collections, disc (total)	6	5	.....
1900	Budget authority (total)	123	130	105
1930	Total budgetary resources available	143	149	135
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	19	30	23
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	38	31	28
3010	New obligations, unexpired accounts	123	119	112
3011	Obligations ("upward adjustments"), expired accounts	1	1	1
3020	Outlays (gross)	-122	-123	-117
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050	Unpaid obligations, end of year	31	28	24
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-8	-8
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	-8	-8	-8
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	30	23	20
3200	Obligated balance, end of year	23	20	16

OFFICE OF INSPECTOR GENERAL—Continued
Program and Financing—Continued

Identification code 012–0900–0–1–352	2024 actual	2025 est.	2026 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	123	130	105
Outlays, gross:			
4010 Outlays from new discretionary authority	99	107	93
4011 Outlays from discretionary balances	23	16	24
4020 Outlays, gross (total)	122	123	117
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5	-5	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4052 Offsetting collections credited to expired accounts	2	.....	.....
4060 Additional offsets against budget authority only (total)	-1	.....	.....
4070 Budget authority, net (discretionary)	117	125	105
4080 Outlays, net (discretionary)	117	118	117
4180 Budget authority, net (total)	117	125	105
4190 Outlays, net (total)	117	118	117

The Office of Inspector General provides the Secretary and Congress with information or intelligence about fraud, other serious problems, mismanagement, and deficiencies in Department programs and operations, recommends corrective action, and reports on the progress made in correcting the problems. The Office reviews existing and proposed legislation and regulations and makes recommendations to the Secretary and Congress regarding the impact these laws have on the Department's programs and the prevention and detection of fraud and mismanagement in such programs. The Office provides policy direction and conducts, supervises, and coordinates all audits and investigations. The Office supervises and coordinates other activities in the Department and between the Department and other Federal, State and local government agencies whose purposes are to: (a) promote economy and efficiency; (b) prevent and detect fraud and mismanagement; and (c) identify and prosecute people involved in fraud or mismanagement. The 2026 Budget requests \$100 million.

Object Classification (in millions of dollars)

Identification code 012–0900–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	60	61	61
12.1 Civilian personnel benefits	28	28	28
21.0 Travel and transportation of persons	2	2	2
23.3 Communications, utilities, and miscellaneous charges	7	7	5
25.2 Other services from non-Federal sources	17	11	9
25.3 Other goods and services from Federal sources	1	3	1
25.6 Medical care .....	.....	1	1
25.7 Operation and maintenance of equipment .....	.....	3	2
26.0 Supplies and materials	1	.....	.....
31.0 Equipment	1	.....	.....
99.0 Direct obligations	117	116	109
99.0 Reimbursable obligations	6	3	3
99.9 Total new obligations, unexpired accounts	123	119	112

Employment Summary

Identification code 012–0900–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	415	410	406
2001 Reimbursable civilian full-time equivalent employment	10	10	10

ECONOMIC RESEARCH SERVICE

Federal Funds

ECONOMIC RESEARCH SERVICE

For necessary expenses of the Economic Research Service, \$80,000,000.

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 012–1701–0–1–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Economic Research Service	91	91	80
0799 Total direct obligations	91	91	80
0801 Economic Research Service (Reimbursable)	5	2	2
0900 Total new obligations, unexpired accounts	96	93	82
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	91	91	80
Spending authority from offsetting collections, discretionary:			
1701 Change in uncollected payments, Federal sources	5	2	2
1900 Budget authority (total)	96	93	82
1930 Total budgetary resources available	96	93	82
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	41	32	26
3010 New obligations, unexpired accounts	96	93	82
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-103	-99	-89
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	32	26	19
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-6	-6
3070 Change in uncollected pymts, Fed sources, unexpired	-5	-2	-2
3071 Change in uncollected pymts, Fed sources, expired	7	2	2
3090 Uncollected pymts, Fed sources, end of year	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	33	26	20
3200 Obligated balance, end of year	26	20	13
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	96	93	82
Outlays, gross:			
4010 Outlays from new discretionary authority	79	75	66
4011 Outlays from discretionary balances	24	24	23
4020 Outlays, gross (total)	103	99	89
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-6	-2	-2
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-5	-2	-2
4052 Offsetting collections credited to expired accounts	6	2	2
4060 Additional offsets against budget authority only (total)	1	.....	.....
4070 Budget authority, net (discretionary)	91	91	80
4080 Outlays, net (discretionary)	97	97	87
4180 Budget authority, net (total)	91	91	80
4190 Outlays, net (total)	97	97	87

The Economic Research Service (ERS) will use its 2026 funding for core programs of research, analysis, market outlook, and data development. Proposals for ERS budget priorities include research that: (1) builds on unique or confidential data sources or investments at the Federal level; (2) provides coordination for a national perspective or framework; (3) requires sustained investment and large teams; (4) directly serves the U.S. Government's or USDA's long-term national goals; and (5) addresses questions with short-run payoff or that have immediate policy implications. ERS also seeks to cover the breadth of USDA programs (except forestry) and requests funding to ensure sustained expertise and to support the department through analysis of farming, commodity markets and trade, conservation, productivity growth, rural prosperity, and food prices and markets. ERS's strength in data analysis and linking, as well as developing, modeling and monitoring outcome measures, will contribute to timely, relevant, and rigorous analysis to meet USDA's top priority goals and emerging issues, including putting farmer's first, ensuring rural prosperity, expanding market and trade access, fighting food price inflation and more.

The 2026 Budget request is \$80 million.

Object Classification (in millions of dollars)

Identification code 012-1701-0-1-352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	31	37	28
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	33	39	30
12.1 Civilian personnel benefits	14	16	15
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	3	3	1
25.3 Other goods and services from Federal sources	14	14	14
25.5 Research and development contracts	21	14	14
26.0 Supplies and materials	3	2	3
99.0 Direct obligations	91	91	80
99.0 Reimbursable obligations	5	2	2
99.9 Total new obligations, unexpired accounts	96	93	82

Employment Summary

Identification code 012-1701-0-1-352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	312	329	244

NATIONAL AGRICULTURAL STATISTICS SERVICE

Federal Funds

NATIONAL AGRICULTURAL STATISTICS SERVICE

For necessary expenses of the National Agricultural Statistics Service, \$185,000,000, of which up to \$46,000,000 shall be available until expended for the Census of Agriculture: Provided, That amounts made available for the Census of Agriculture may be used to conduct Current Industrial Report surveys subject to 7 U.S.C. 2204g(d) and (f).

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 012-1801-0-1-352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Agricultural estimates	140	140	138
0002 Statistical research and service	1	1	1
0003 Census of agriculture	58	47	46
0799 Total direct obligations	199	188	185
0801 National Agricultural Statistics Service (Reimbursable)	47	42	35
0900 Total new obligations, unexpired accounts	246	230	220
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations	11		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	188	188	185
Spending authority from offsetting collections, discretionary:			
1700 Collected	35		
1701 Change in uncollected payments, Federal sources	12	42	35
1750 Spending auth from offsetting collections, disc (total)	47	42	35
1900 Budget authority (total)	235	230	220
1930 Total budgetary resources available	246	230	220
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	75	75	58
3010 New obligations, unexpired accounts	246	230	220
3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-235	-247	-236
3040 Recoveries of prior year unpaid obligations, unexpired	-11		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	75	58	42

Uncollected payments:

3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-11	-13	-55
3070 Change in uncollected pymts, Fed sources, unexpired	-12	-42	-35
3071 Change in uncollected pymts, Fed sources, expired	10		
3090 Uncollected pymts, Fed sources, end of year	-13	-55	-90
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	64	62	3
3200 Obligated balance, end of year	62	3	-48

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	235	230	220
Outlays, gross:			
4010 Outlays from new discretionary authority	179	209	200
4011 Outlays from discretionary balances	56	38	36
4020 Outlays, gross (total)	235	247	236
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-37	-23	-27
4033 Non-Federal sources	-3	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-40	-25	-29
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-12	-42	-35
4052 Offsetting collections credited to expired accounts	5	25	29
4060 Additional offsets against budget authority only (total)	-7	-17	-6
4070 Budget authority, net (discretionary)	188	188	185
4080 Outlays, net (discretionary)	195	222	207
4180 Budget authority, net (total)	188	188	185
4190 Outlays, net (total)	195	222	207

The National Agricultural Statistics Service (NASS) mission is to provide timely, accurate, and useful statistics in service to U.S. agriculture. The statistical data provided by NASS is essential to the public and private sectors for making effective policy, production, and marketing decisions on a wide range of agricultural commodities. In addition, every 5 years the Census of Agriculture (COA) provides comprehensive national, State and county data as well as selected data for Puerto Rico, Guam, Virgin Islands, Northern Mariana Islands and American Samoa Islands. NASS responsibilities are authorized under the Agricultural Marketing Act of 1946 (7 U.S.C. 1621 1627), and the Census of Agriculture Act of 1997, Public Law 105-113 (Title 7 U.S. Code 2204g).

The 2026 total request is \$185 million for NASS, including \$139 million for Agricultural Estimates to 1) produce the essential Federal Principal Economic Indicator reports; and 2) conduct other Core Integrated Surveys and Estimates to support USDA programs. The 2025 NASS request includes \$46 million for the Census of Agriculture.

Agricultural Estimates.—NASS provides the official National and State estimates of acreage, yield, and production of crops, grain stocks, value and expenditures associated with farm commodities and inventory, and values and expenditures of livestock items. Data on approximately 120 crops and 40 livestock products are covered in more than 450 reports issued each year. Staff in 12 Regional offices serving all 50 States conduct the work to produce the Agricultural Estimates statistical reports. Cooperative arrangements with State agencies provide additional State and county data.

Census of Agriculture.—The Census of Agriculture provides the only source of comparable and consistent detailed data about agriculture and helps to measure trends and new development in the agricultural sector of our Nation's economy. The Census of Agriculture provides comprehensive data on the agriculture economy, land use, production expenses, value of land and buildings, farm size and characteristics of farm operators, market value of agricultural production sold, acreage of major crops, inventory of livestock and poultry, and farm irrigation practices. Miscellaneous funds received from local organizations, commodity groups, and others are available for dissemination of reports and for survey work conducted under cooperative agreements (7 U.S.C. 450b, 450h, 3318b). NASS also provides technical consultation, support, and assistance for international programs under participating agency service agreements.

NATIONAL AGRICULTURAL STATISTICS SERVICE—Continued

Object Classification (in millions of dollars)

Identification code 012–1801–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	72	72	48
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	74	74	50
12.1 Civilian personnel benefits	28	28	19
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	5	6	7
23.3 Communications, utilities, and miscellaneous charges	8	6	8
25.2 Other services from non-Federal sources	38	38	57
25.3 Other goods and services from Federal sources	33	23	31
25.7 Operation and maintenance of equipment	9	9	9
26.0 Supplies and materials	1	1	1
31.0 Equipment	2	1	1
99.0 Direct obligations	199	188	185
99.0 Reimbursable obligations	47	42	35
99.9 Total new obligations, unexpired accounts	246	230	220

Employment Summary

Identification code 012–1801–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	733	653	389
2001 Reimbursable civilian full-time equivalent employment	106	106	106

AGRICULTURAL RESEARCH SERVICE

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Agricultural Research Service and for acquisition of lands by donation, exchange, or purchase at a nominal cost not to exceed \$100,000, and for land exchanges where the lands exchanged shall be of equal value or shall be equalized by a payment of money to the grantor which shall not exceed 25 percent of the total value of the land or interests transferred out of Federal ownership, \$1,700,000,000: Provided, That appropriations hereunder shall be available for the operation and maintenance of aircraft and the purchase of not to exceed one for replacement only: Provided further, That appropriations hereunder shall be available pursuant to 7 U.S.C. 2250 for the construction, alteration, and repair of buildings and improvements, but unless otherwise provided, the cost of constructing any one building shall not exceed \$500,000, except for greenhouses or greenhouses which shall each be limited to \$1,800,000, except for 10 buildings to be constructed or improved at a cost not to exceed \$1,100,000 each, and except for four buildings to be constructed at a cost not to exceed \$5,000,000 each, and the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building or \$500,000, whichever is greater: Provided further, That appropriations hereunder shall be available for entering into lease agreements at any Agricultural Research Service location for the construction of a research facility by a non-Federal entity for use by the Agricultural Research Service and a condition of the lease shall be that any facility shall be owned, operated, and maintained by the non-Federal entity and shall be removed upon the expiration or termination of the lease agreement: Provided further, That the limitations on alterations contained in this Act shall not apply to modernization or replacement of existing facilities at Beltsville, Maryland: Provided further, That appropriations hereunder shall be available for granting easements at the Beltsville Agricultural Research Center: Provided further, That the foregoing limitations shall not apply to replacement of buildings needed to carry out the Act of April 24, 1948 (21 U.S.C. 113a): Provided further, That appropriations hereunder shall be available for granting easements at any Agricultural Research Service location for the construction of a research facility by a non-Federal entity for use by, and acceptable to, the Agricultural Research Service and a condition of the easements shall be that upon completion the facility shall be accepted by the Secretary, subject to the availability of funds herein, if the Secretary finds that acceptance of the facility is in the interest of the United States: Provided further, That funds may be received from any State, other political subdivision, organization, or individual for the purpose of establishing or operating any research facility or research project of the Agricultural Research Service, as authorized by law.

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 012–1400–0–1–352	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 012–1400–0–1–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Product quality/value added	136	137	139
0002 Livestock production	144	146	141
0003 Crop production	360	358	354
0004 Food safety	134	134	139
0005 Livestock protection	154	154	153
0006 Crop protection	252	252	248
0007 Human nutrition research	130	131	125
0008 Environmental stewardship	303	302	220
0009 National Agricultural Library	30	30	30
0010 Repair and maintenance of facilities	23	23	23
0013 National Bio-Agro Defense Facility	122	121	128
0014 Miscellaneous Fees/Supplementals	2	2	2
0799 Total direct obligations	1,788	1,790	1,700
0881 Salaries and Expenses (Reimbursable)	207	207	207
0889 Reimbursable program activities, subtotal	207	207	207
0900 Total new obligations, unexpired accounts	1,995	1,997	1,907

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	133	217	177
1001 Discretionary unobligated balance brought fwd, Oct 1	133	217	177
1021 Recoveries of prior year unpaid obligations	12	4	4
1070 Unobligated balance (total)	145	221	181
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,789	1,788	1,700
Spending authority from offsetting collections, discretionary:			
1700 Collected	149	165	162
1701 Change in uncollected payments, Federal sources	131	131	131
1750 Spending auth from offsetting collections, disc (total)	280	165	162
1900 Budget authority (total)	2,069	1,953	1,862
1930 Total budgetary resources available	2,214	2,174	2,043
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	177	136
1941 Unexpired unobligated balance, end of year	217	177	136

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,183	1,189	1,379
3010 New obligations, unexpired accounts	1,995	1,997	1,907
3011 Obligations ("upward adjustments"), expired accounts	19	19	19
3020 Outlays (gross)	-1,955	-1,803	-1,731
3040 Recoveries of prior year unpaid obligations, unexpired	-12	-4	-4
3041 Recoveries of prior year unpaid obligations, expired	-41	-41	-41
3050 Unpaid obligations, end of year	1,189	1,379	1,551
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-225	-341	-341
3070 Change in uncollected pymts, Fed sources, unexpired	-131	-131	-131
3071 Change in uncollected pymts, Fed sources, expired	15	15	15
3090 Uncollected pymts, Fed sources, end of year	-341	-341	-341
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	958	848	1,038
3200 Obligated balance, end of year	848	1,038	1,210

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,069	1,953	1,862
Outlays, gross:			
4010 Outlays from new discretionary authority	1,195	1,139	1,085
4011 Outlays from discretionary balances	750	664	646
4020 Outlays, gross (total)	1,945	1,803	1,731

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-120	-99
4033	Non-Federal sources	-44	-66
4040	Offsets against gross budget authority and outlays (total)	-164	-165
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-131	
4052	Offsetting collections credited to expired accounts	15	
4060	Additional offsets against budget authority only (total)	-116	
4070	Budget authority, net (discretionary)	1,789	1,788
4080	Outlays, net (discretionary)	1,781	1,638
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances	10	
4180	Budget authority, net (total)	1,789	1,788
4190	Outlays, net (total)	1,791	1,638

The Agricultural Research Service (ARS) is the principal in-house research agency of the U.S. Department of Agriculture (USDA). ARS conducts scientific research to develop and transfer solutions to agricultural problems of high national priority and to provide information access and dissemination to: ensure high-quality, safe food, and other agricultural products; assess the nutritional needs of Americans; sustain a competitive agricultural economy; enhance the natural resource base and the environment; and provide economic opportunities for rural citizens, communities, and society as a whole. This mission is carried out through ARS' major research program areas: New Products/Product Quality/Value Added; Livestock/Crop Production; Livestock/Crop Protection; Food Safety; Human Nutrition; and Environmental Stewardship.

The 2026 Salaries and Expenses Budget for ARS requests \$1.7 billion, which supports ongoing intramural research conducted by ARS. The Budget includes an increase of \$6 million within this account for costs to operate and maintain the new National Bio and Agro-Defense Facility (NBAF), which replaces the outdated and inadequate Plum Island Animal Disease Center (PIADC). NBAF is a state-of-the-art biocontainment facility for the study of foreign, emerging, and zoonotic animal diseases that pose a threat to both U.S. animal agriculture and public health.

Specific increases for research proposed in 2026 include: \$10 million in support of the U.S. National Poultry Research Center; \$22 million to support agricultural innovation for rural populations; and \$19 million to protect U.S. agriculture from invasive pests and diseases.

Object Classification (in millions of dollars)

Identification code 012-1400-0-1-352			
	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	546	546
11.3	Other than full-time permanent	18	18
11.5	Other personnel compensation	19	19
11.9	Total personnel compensation	583	583
12.1	Civilian personnel benefits	230	230
21.0	Travel and transportation of persons	13	13
22.0	Transportation of things	2	2
23.1	Rental payments to GSA	4	4
23.2	Rental payments to others	4	4
23.3	Communications, utilities, and miscellaneous charges	46	47
25.1	Advisory and assistance services	85	85
25.2	Other services from non-Federal sources	40	40
25.3	Other goods and services from Federal sources	146	146
25.4	Operation and maintenance of facilities	8	8
25.5	Research and development contracts	306	307
25.7	Operation and maintenance of equipment	23	23
26.0	Supplies and materials	87	87
31.0	Equipment	77	77
32.0	Land and structures	71	71
41.0	Grants, subsidies, and contributions	63	63
99.0	Direct obligations	1,788	1,790
99.0	Reimbursable obligations	207	207
99.9	Total new obligations, unexpired accounts	1,995	1,997

Employment Summary

Identification code 012-1400-0-1-352			
	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	5,816	5,816
2001	Reimbursable civilian full-time equivalent employment	420	420

BUILDINGS AND FACILITIES

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

BUILDINGS AND FACILITIES

■ For an additional amount for "Buildings and Facilities", \$42,500,000, to remain available until expended: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 012-1401-0-1-352			
	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Building and facilities projects	137	61
0900	Total new obligations, unexpired accounts (object class 32.0)	137	61
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	147	123
1001	Discretionary unobligated balance brought fwd, Oct 1	147	123
1021	Recoveries of prior year unpaid obligations	56	
1070	Unobligated balance (total)	203	123
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	57	43
1930	Total budgetary resources available	260	166
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	123	105
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	809	780
3010	New obligations, unexpired accounts	137	61
3020	Outlays (gross)	-110	-126
3040	Recoveries of prior year unpaid obligations, unexpired	-56	
3050	Unpaid obligations, end of year	780	715
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	809	780
3200	Obligated balance, end of year	780	715

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	57	43
Outlays, gross:			
4011	Outlays from discretionary balances	110	126
4180	Budget authority, net (total)	57	43
4190	Outlays, net (total)	110	126

The Buildings and Facilities account provides funds for the acquisition of land, construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities of or used by the Agricultural Research Service (ARS).

The Agency operates an extensive network of federally-owned research facilities strategically located throughout the United States, reflective of the wide geographic diversity and site specificity of agricultural production and distinct climatic and agroecosystem zones. Its laboratories and facilities have a capitalization value of nearly \$4 billion. Many of these laboratories/facilities have outlived their functional lifespan, and are badly in need of major repairs, renovation or replacement. In 2012, ARS completed an extensive review of its laboratory portfolio and developed a plan for future capital investments. The report, known as the "Capital Investment Strategy" (CIS), highlighted ARS' aging infrastructure. ARS has updated its 2012

BUILDINGS AND FACILITIES—Continued

CIS to identify its highest priority facilities in need of modernization or replacement. The 2026 does not include funding for this program.

Trust Funds

MISCELLANEOUS CONTRIBUTED FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8214–0–7–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Deposits of Miscellaneous Contributed Funds, Science and Education Administration	21	21	17
2000 Total: Balances and receipts	21	21	17
Appropriations:			
Current law:			
2101 Miscellaneous Contributed Funds	-21	-21	-17
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012–8214–0–7–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Miscellaneous contributed funds	19	21	17
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	34	37	37
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	35	37	37
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	21	21	17
1930 Total budgetary resources available	56	58	54
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	37	37	37
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		18
3010 New obligations, unexpired accounts	19	21	17
3020 Outlays (gross)	-19	-3	-14
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year		18	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		18
3200 Obligated balance, end of year		18	21
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	21	21	17
Outlays, gross:			
4100 Outlays from new mandatory authority	3	3	3
4101 Outlays from mandatory balances	16		11
4110 Outlays, gross (total)	19	3	14
4180 Budget authority, net (total)	21	21	17
4190 Outlays, net (total)	19	3	14

Miscellaneous contributed funds received from States, local organizations, individuals, and others are available for work under cooperative agreements on research activities.

Object Classification (in millions of dollars)

Identification code 012–8214–0–7–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3	3	3
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	6	6	6
12.1 Civilian personnel benefits	1	1	1

21.0 Travel and transportation of persons	1		
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	2	2	2
25.5 Research and development contracts	3	3	3
26.0 Supplies and materials	3	4	2
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	2	2	1
99.9 Total new obligations, unexpired accounts	19	21	17

Employment Summary

Identification code 012–8214–0–7–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	49	49	36

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE**Federal Funds**

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE

For payments to agricultural experiment stations, for cooperative forestry and other research, for facilities, for payments to States, the District of Columbia, Puerto Rico, Guam, the Virgin Islands, Micronesia, the Northern Marianas, and American Samoa for cooperative extension activities for research, education, and extension grant programs, including necessary administrative expenses, and for other expenses, \$1,036,956,000: Provided, That \$535,806,000, to remain available until expended, shall be for research grants for 1994 institutions, education grants for 1890 institutions, the agriculture and food research initiative, veterinary medicine loan repayment, grants management systems, Hispanic serving institutions education grants, tribal colleges education equity grants, scholarships at 1890 institutions, extension services at 1994 institutions, facility improvements at 1890 institutions, the research facilities act program, the new beginning for Tribal students program, and centers of excellence 1890 institutions: Provided further, That each institution eligible to receive funds under the Evans-Allen program shall receive not less than \$1,000,000: Provided further, That \$5,000,000, to remain available until September 30, 2027, shall be for providing grants for food and agricultural sciences for Alaska Native- and Native Hawaiian-Serving Institutions, or consortia of eligible institutions regardless of geographic locations: Provided further, That \$2,000,000, to remain available until September 30, 2027, shall be for providing grants for food and agricultural sciences for Insular Areas: Provided further, That funds for education grants for 1890 institutions shall be made available to institutions eligible to receive funds under 7 U.S.C. 3221 and 3222: Provided further, That institutions eligible to receive funds under 7 U.S.C. 3221 for cooperative extension shall each receive not less than \$1,000,000: Provided further, That funds for cooperative extension under sections 3(b) and (c) of the Smith-Lever Act (7 U.S.C. 343(b) and (c)) and section 208(c) of Public Law 93–471 shall be available for retirement and employees' compensation costs for extension agents: Provided further, That \$3,000,000, to remain available until September 30, 2027 is available for Enhancing Agriculture Opportunities for Military Veterans.

Program and Financing (in millions of dollars)

Identification code 012–0520–0–1–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Cooperative Forestry Research			20
0003 Payments to 1890 Colleges and Tuskegee University and West Virginia			50
0004 Special and Other Grants			34
0005 Agriculture Food and Research Initiative			405
0006 Veterinary Services Grant Program			3
0007 Federal Administration			25
0008 Higher Education			75
0009 Continuing Animal Health and Disease Research Program			2
0010 Veterinary Medical Loan Repayment			9
0011 Sustainable Agriculture Research and Education			40
0012 Research Grants for 1994 Institutions			5
0013 Farm Business Management and Benchmarking			2
0014 Food Animal Residue Avoidance Database (FARAD) Program			1
0017 Smith-Lever Act 3(b) and 3(c)			175
0018 Youth at Risk			8
0019 Expanded Food and Nutrition Education Program (EFNEP)			48
0020 Farm Safety			5
0021 Federally Recognized Tribes Extension Program			4
0022 1890's Extension			62
0025 1890 Facilities (section 1447)			20
0026 Extension Services to 1994 Institutions			11

0027	Rural Health and Safety Education	4
0028	Risk Management Education	9
0029	New Technologies for Ag. Extension	2
0031	Beginning Farmers and Ranchers Program	24
0032	Food Safety Outreach Program	7
0033	Gus Schumacher Nutrition Incentive Program	53
0035	Farmer Stress Assistance Network	8
0039	Scholarships for Students at 1890 Institutions	10
0041	Specialty Crop Research Initiative	75
0044	Organic Research and Extension Initiative	47
0046	Ag in the Classroom	1
0047	Research Facilities Act	1
0799	Total direct obligations	1,245
0801	Reimbursable program activity	49
0809	Reimbursable program activities, subtotal	49
0900	Total new obligations, unexpired accounts	1,294
Budgetary resources:		
Budget authority:		
Appropriations, discretionary:		
1100	Appropriation	1,049
1134	Appropriations precluded from obligation	-12
1160	Appropriation, discretionary (total)	1,037
Appropriations, mandatory:		
1221	Appropriations transferred from other acct [012-4085]	10
1222	Exercised borrowing authority transferred from other accounts [012-4336]	211
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-13
1260	Appropriations, mandatory (total)	208
Spending authority from offsetting collections, discretionary:		
1700	Collected	49
1900	Budget authority (total)	1,294
1930	Total budgetary resources available	1,294
Change in obligated balance:		
Unpaid obligations:		
3010	New obligations, unexpired accounts	1,294
3020	Outlays (gross)	-257
3050	Unpaid obligations, end of year	1,037
Memorandum (non-add) entries:		
3200	Obligated balance, end of year	1,037
Budget authority and outlays, net:		
Discretionary:		
4000	Budget authority, gross	1,086
Outlays, gross:		
4010	Outlays from new discretionary authority	246
Offsets against gross budget authority and outlays:		
Offsetting collections (collected) from:		
4030	Federal sources	-49
Mandatory:		
4090	Budget authority, gross	208
Outlays, gross:		
4100	Outlays from new mandatory authority	11
4180	Budget authority, net (total)	1,245
4190	Outlays, net (total)	208

The National Institute of Food and Agriculture (NIFA) participates in a nationwide system of agricultural research, education, and extension program planning and coordination between State and Tribal institutions and the U.S. Department of Agriculture. It assists in maintaining cooperation among the State and Tribal institutions, and between the State and Tribal institutions and their federal research partners. The agency administers grants and payments to State and Tribal institutions to leverage State and local funding for agricultural research, extension, and higher education.

The Cooperative Extension System, a national educational network, is a dynamic organization pledged to meet the country's needs for research-based educational programs that will enable people to make practical decisions to improve their lives. To accomplish its mission, the Cooperative Extension System adjusts programs to meet the shifting needs and priorities of the people it serves. The non-formal educational network combines the expertise and resources of Federal, State, and local partners. The partners in this unique System are, a) The National Institute of Food and Agriculture at the U.S. Department of Agriculture; b) Extension professionals at land-grant universities throughout the United States and its territories; and c)

Extension professionals in nearly all of the Nation's 3,144 counties and county equivalents. Thousands of paraprofessionals and nearly 3 million volunteers support this partnership and magnify its impact. Strong linkages with both public and private external groups are also crucial to the Cooperative Extension System's strength and vitality.

NIFA funds activities under cooperative forestry research, payments to 1890 institutions for research and Extension, Agriculture and Food Research Initiative (AFRI) Competitive Grants, Competitive Grants at land-grant universities (1862, 1890, and 1994) and other institutions, Sustainable Agriculture Research and Education (SARE) program funds and grants, the Cooperative Extension System, Smith-Lever 3(b) and 3(c) formula funds and 3(d) program funds, and other extension programs. Research, education and/or extension grants are awarded for competitive and non-competitive programs.

In 2026, NIFA will invest \$20 million into the McIntire-Stennis Research Program, which is the only formula fund that is directed exclusively to support forestry, range, and the forest products industry, and supports programs in the 1890s and 1862s LGUs and non-land-grant colleges of forestry. These funds will be used to support research in some of the following topic areas: understanding the impacts of new stressors and developing management solutions; adaptation to environmental factors and utilization of forest ecosystems; utilization of wood and new applications for forest products; and increasing the use of agroforestry by landowners and communities.

In support of Extension capacity programs for increasing services NIFA will invest \$335 million to support educational services and initiatives and expertise in areas such as agriculture, family and consumer sciences, food safety, nutrition, youth and community development. The Cooperative Extension Service provides non-formal education and learning activities for people throughout the country for farmers and other residents of rural communities as well as to people living in urban areas. Extension emphasizes taking research and education discoveries and knowledge and delivering it directly to the people to create positive change and solutions to contemporary problems. All universities conduct research and teaching, but the nation's 112 land-grant colleges and universities have a third, critical mission—extension outreach. Through Extension, land-grant colleges and universities bring vital, practical information to agricultural producers, small business owners, consumers, families, and young people. In 2026, NIFA will invest \$237 million into research, Extension, teaching, and facilities programs at the 1890 Land-grant Institutions; research, education and Extension grants for Tribal colleges (including the Federally Recognized Tribes Extension Program) and Hispanic-serving institutions; education grants for Alaska Native-serving, Native Hawaiian-serving institutions; New Beginning for Tribal Students; Centers of Excellence at 1890 Institutions; and grants for Insular Areas. Evans-Allen capacity funds support agricultural research activities at the 1890 LGUs. The 2026 funding totaling \$50 million, is distributed to Historically Black LGUs and is leveraged with matching funding from non-federal sources. In 2026, NIFA will sustain funding for the Research Facilities Act, providing \$1 million to help address the backlog of facility needs at land-grant universities. Funds will be used to support competitive grants to assist in the construction, alteration, acquisition, modernization, renovation, or remodeling of agricultural research facilities.

In 2026, NIFA will invest \$48 million in the Expanded Food and Nutrition Education Program (EFNEP). EFNEP is the Nation's first nutrition education program for low-income families and remains at the forefront of education efforts to tackle food and nutrition insecurity. EFNEP uses education to support participants efforts toward self-sufficiency, nutritional health, and well-being.

In 2026, NIFA will invest \$405 million through AFRI programs. Focused investments will be made in the three major complementary components of AFRI: 1) Sustainable Agricultural Systems, 2) Foundational and Applied Science, and 3) Education and Workforce Development. Innovations in U.S. agriculture are needed to promote agriculture production that enhances

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE—Continued

nutrition security, opportunities for economic growth of American agricultural markets, and both formal and non-formal agricultural education. NIFA will continue to support USDA's agriculture research enhancement awards program, projects that address plant and animal health, emerging pest and disease issues, food safety, plant and animal breeding, improved productivity, precision agriculture, biosecurity, and empower the next generation of American farmers.

Native American Institutions Endowment Fund.—The 2026 Budget includes \$11.9 million, for an endowment for the 1994 Land-grant Institutions (the legislatively eligible Tribally controlled colleges) to strengthen the infrastructure of these institutions and develop Indian expertise for the food and agricultural sciences and businesses and their own communities. At the termination of each fiscal year, the Secretary withdraws the income from the endowment fund for the fiscal year, and after adjusting for the cost of administering the fund, distributes the adjusted income on a formula basis to the 1994 Land-grant Institutions. An estimated \$7.9 million in interest earned in 2025 will be available to the program in 2026.

Reimbursable Program.—Funds support basic and applied agriculture research and activities performed for other USDA, Federal, and non-Federal agencies.

Object Classification (in millions of dollars)

Identification code 012–0520–0–1–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			40
12.1 Civilian personnel benefits			15
21.0 Travel and transportation of persons			1
23.1 Rental payments to GSA			2
25.1 Advisory and assistance services			6
25.2 Other services from non-Federal sources			23
25.3 Other goods and services from Federal sources			3
25.5 Research and development contracts			1
41.0 Grants, subsidies, and contributions			1,154
99.0 Direct obligations			1,245
99.0 Reimbursable obligations			49
99.9 Total new obligations, unexpired accounts			1,294

Employment Summary

Identification code 012–0520–0–1–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment			347

INTEGRATED ACTIVITIES

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

Program and Financing (in millions of dollars)

Identification code 012–1502–0–1–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0050 Crop Protection/Pest Management	21	21	
0070 Methyl bromide transition program	2	2	
0071 Homeland Security (Food and Agriculture Defense Initiative)	8	8	
0080 Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative	3		
0085 Emergency Citrus Research and Extension Program	1		
0086 Specialty Crop Research Initiative	75	76	
0087 Regional Rural development centers	3	3	
0088 Organic transition	8	8	
0089 Organic Research and Extension Initiative	47	48	
0900 Total new obligations, unexpired accounts	168	166	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	2	
1001 Discretionary unobligated balance brought fwd, Oct 1	1	1	
1021 Recoveries of prior year unpaid obligations	1		

1070 Unobligated balance (total)	4	2	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	41	41	
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]	132	130	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-7	-7	
1260 Appropriations, mandatory (total)	125	123	
1900 Budget authority (total)	166	164	
1930 Total budgetary resources available	170	166	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	444	457	531
3010 New obligations, unexpired accounts	168	166	
3011 Obligations ("upward adjustments"), expired accounts	9		
3020 Outlays (gross)	-153	-92	-156
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-10		
3050 Unpaid obligations, end of year	457	531	375
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	444	457	531
3200 Obligated balance, end of year	457	531	375

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	41	41	
Outlays, gross:			
4010 Outlays from new discretionary authority	2	2	
4011 Outlays from discretionary balances	44	35	42
4020 Outlays, gross (total)	46	37	42
Mandatory:			
4090 Budget authority, gross	125	123	
Outlays, gross:			
4100 Outlays from new mandatory authority	6	5	
4101 Outlays from mandatory balances	101	50	114
4110 Outlays, gross (total)	107	55	114
4180 Budget authority, net (total)	166	164	
4190 Outlays, net (total)	153	92	156

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

Organic Agriculture Research and Extension Initiative.—The purpose of this mandatory program is to make competitive grants to support research, education, and extension activities regarding organically grown and processed agricultural commodities and their economic impact on producers, processors, and rural communities. Section 7210 of the 2018 Farm Bill (Pub. L. 115–334) amended section 1672B of the FACT Act (7 U.S.C. 5925b) to provide mandatory funding in the enacted amount of \$20 million for 2019 and 2020, \$25 million for 2021, \$30 million for 2022, and \$50 million for 2023 and each year thereafter.

Specialty Crop Research Initiative.—This purpose of this program is to make competitive grants to solve critical industry issues through research and extension activities. Specialty crops are defined as fruits and vegetables, tree nuts, dried fruits, and horticulture and nursery crops including floriculture. SCRI will give priority to projects that are multistate, multi-institutional, or trans-disciplinary; and include explicit mechanisms to communicate results to producers and the public. Section 7305 of the 2018 Farm Bill (Pub. L. 115–334) reauthorized and amended Section 412 of AREERA of 1998 (7 U.S.C. 7632) and provides \$80 million each year in mandatory funding for the program.

Emergency Citrus Disease Research and Extension Program.—The purpose of this program is to provide funding for a competitive research and extension grant program to combat diseases of citrus by conducting scientific research and extension activities, technical assistance, and development activities to combat citrus diseases and pests, both domestic and invasive, which pose imminent harm to the U.S. citrus production and threaten industry viability. The ECDRE program also combats citrus diseases by supporting the dissemination and commercialization of relevant

information, techniques, and technologies. Section 12605 of the 2018 Farm Bill (Pub. L. 115–334) also established the Citrus Trust Fund and provides \$25 million for each year of 2019 through 2023, to carry out the Emergency Citrus Disease Research and Extension (ECDRE) Program in section 412 of AREERA (7 U.S.C. 7632). Section 102 of the Further Continuing Appropriations and Other Extensions Act, 2024 (Pub. L. 118–22) extended the program to be carried out until Fiscal Year 2024.

Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative.—The purpose of this mandatory program is to, in consultation with the Urban Agriculture and Innovation Production Advisory Committee, make competitive grants to support research, education, and extension activities that facilitate the development of urban, indoor, and other emerging agricultural production, harvesting, transportation, aggregation, packaging, distribution, and markets. Section 7212 of the 2018 Farm Bill (Pub. L. 115–334) authorized and amended Section 1672 of the FACT Act (Pub. L. 101–624) to add 7 U.S.C. 5925g and provided \$10 million in fiscal year 2019 of mandatory funding for the program. Section 102 of the Further Continuing Appropriations and Other Extensions Act, 2024 (Pub. L. 118–22) provided \$2,000,000 for 2024, to remain available until expended.

Object Classification (in millions of dollars)

Identification code 012–1502–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4	4	.....
12.1 Civilian personnel benefits	1	1	.....
25.2 Other services from non-Federal sources	2	2	.....
41.0 Grants, subsidies, and contributions	161	159	.....
99.9 Total new obligations, unexpired accounts	168	166	.....

Employment Summary

Identification code 012–1502–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	22	22	.....

BIOMASS RESEARCH AND DEVELOPMENT

Program and Financing (in millions of dollars)

Identification code 012–1003–0–1–271	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Biomass research and development .....	.....	4	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	4	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	.....
1930 Total budgetary resources available	4	4	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	3
3010 New obligations, unexpired accounts .....	.....	4	.....
3020 Outlays (gross) .....	.....	-1	-1
3050 Unpaid obligations, end of year .....	.....	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	3
3200 Obligated balance, end of year .....	.....	3	2
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	1	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	1	1

Biomass Research and Development is authorized by the Biomass Research and Development Act of 2000. The program provides competitive grants for research, development, and demonstration to encourage innovation and development related to biomass, and improved commercialization of biobased products and energy. USDA and the Department of Energy jointly administer the program. In 2026, there is no mandatory funding for the program.

RESEARCH AND EDUCATION ACTIVITIES

NATIVE AMERICAN INSTITUTIONS ENDOWMENT FUND

For the Native American Institutions Endowment Fund authorized by Public Law 103–382 (7 U.S.C. 301 note), \$11,880,000, 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 012–1500–0–1–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	60	61	61
0198 Portion derived from general fund of the US Treasury .....	.....	.....	.....
0199 Balance, start of year	60	61	61
Receipts:			
Current law:			
1140 Earnings on Investments, Native American Institutions Endowment Fund	8	7	8
2000 Total: Balances and receipts	68	68	69
Appropriations:			
Current law:			
2101 Research and Education Activities	-7	-7	-8
5099 Balance, end of year	61	61	61

Program and Financing (in millions of dollars)

Identification code 012–1500–0–1–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payments under the Hatch Act	265	265	.....
0002 Cooperative forestry research	38	38	.....
0003 Payments to 1890 colleges and Tuskegee Univ. and West Virginia State University	89	89	.....
0004 Special Grants	87	94	.....
0005 Agriculture and Food Research Initiative	573	687	.....
0006 Animal health and disease research	4	4	.....
0007 Federal Administration	15	19	.....
0008 Higher education	99	129	.....
0009 Native American Institutions Endowment Fund	6	9	8
0012 Veterinary Medical Services Act	5	25	.....
0013 Veterinary Services Grant Program	4	4	.....
0015 Sun Grant Program	3	3	.....
0016 Farm Business Management and Benchmarking	2	2	.....
0021 Alfalfa Seed and Alfalfa Forage Systems	4	4	.....
0022 Capacity Building for Non-Land Grant Colleges of Agriculture	6	6	.....
0023 Agricultural Genome to Phenome Initiative	2	2	.....
0025 Research Facilities Act	1	1	.....
0026 Laying Hen and Turkey Research Program	1	1	.....
0799 Total direct obligations	1,204	1,382	8
0801 Research and Education Activities (Reimbursable)	16	23	.....
0900 Total new obligations, unexpired accounts	1,220	1,405	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	459	356	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	459	356	.....
1021 Recoveries of prior year unpaid obligations	37	.....	.....
1070 Unobligated balance (total)	496	356	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,088	1,088	.....
1101 Appropriation (Native American Endowment Interest)	7	7	8
1131 Unobligated balance of appropriations permanently reduced	-37	-37	.....
1134 Appropriations precluded from obligation	-13	-12	.....
1160 Appropriation, discretionary (total)	1,045	1,046	8

RESEARCH AND EDUCATION ACTIVITIES—Continued
Program and Financing—Continued

Identification code 012–1500–0–1–352	2024 actual	2025 est.	2026 est.
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]	10		
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	3	
1701 Change in uncollected payments, Federal sources	19		
1750 Spending auth from offsetting collections, disc (total)	23	3	
Spending authority from offsetting collections, mandatory:			
1800 Collected	2		
1900 Budget authority (total)	1,080	1,049	8
1930 Total budgetary resources available	1,576	1,405	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	356		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,551	2,629	2,915
3010 New obligations, unexpired accounts	1,220	1,405	8
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-1,097	-1,119	-854
3040 Recoveries of prior year unpaid obligations, unexpired	-37		
3041 Recoveries of prior year unpaid obligations, expired	-9		
3050 Unpaid obligations, end of year	2,629	2,915	2,069
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-42	-51	-51
3070 Change in uncollected pymts, Fed sources, unexpired	-19		
3071 Change in uncollected pymts, Fed sources, expired	10		
3090 Uncollected pymts, Fed sources, end of year	-51	-51	-51
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,509	2,578	2,864
3200 Obligated balance, end of year	2,578	2,864	2,018
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,068	1,049	8
Outlays, gross:			
4010 Outlays from new discretionary authority	133	157	1
4011 Outlays from discretionary balances	937	951	832
4020 Outlays, gross (total)	1,070	1,108	833
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-14	-3	
4040 Offsets against gross budget authority and outlays (total)	-14	-3	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-19		
4052 Offsetting collections credited to expired accounts	10		
4060 Additional offsets against budget authority only (total)	-9		
4070 Budget authority, net (discretionary)	1,045	1,046	8
4080 Outlays, net (discretionary)	1,056	1,105	833
Mandatory:			
4090 Budget authority, gross	12		
Outlays, gross:			
4101 Outlays from mandatory balances	27	11	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-2		
4180 Budget authority, net (total)	1,055	1,046	8
4190 Outlays, net (total)	1,081	1,116	854
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	273	285	295
5001 Total investments, EOY: Federal securities: Par value	285	295	307
5096 Unexpired unavailable balance, SOY: Appropriations	225	238	250
5098 Unexpired unavailable balance, EOY: Appropriations	238	250	250

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

Object Classification (in millions of dollars)

Identification code 012–1500–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	21	21	
12.1 Civilian personnel benefits	13	13	

21.0 Travel and transportation of persons	1	1	
23.1 Rental payments to GSA	2	2	
25.1 Advisory and assistance services	6	7	
25.2 Other services from non-Federal sources	24	28	
25.3 Other goods and services from Federal sources	1	1	
25.5 Research and development contracts	2	2	
41.0 Grants, subsidies, and contributions	1,134	1,307	8
99.0 Direct obligations	1,204	1,382	8
99.0 Reimbursable obligations	16	23	
99.9 Total new obligations, unexpired accounts	1,220	1,405	8

Employment Summary

Identification code 012–1500–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	271	237	

BUILDINGS AND FACILITIES

Program and Financing (in millions of dollars)

Identification code 012–1501–0–1–352	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1		
1029 Other balances withdrawn to Treasury	-1		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

EXTENSION ACTIVITIES

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

Program and Financing (in millions of dollars)

Identification code 012–0502–0–1–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Smith-Lever Act, 3(b) and 3(c)	325	325	
0002 Youth at risk	8	8	
0004 Expanded food and nutrition education program (EFNEP)	70	70	
0006 Farm Safety and Youth Farm Safety	5	5	
0009 Federally Recognized Tribes Extension Program	4	4	
0013 Payments to 1890 colleges and Tuskegee Univ. and West Virginia State University	72	72	
0015 Renewable resources extension act	4	4	
0016 Federal administration	7	7	
0019 1890 facilities (section 1447)	22	22	
0022 1994 institutions activities	10	12	
0024 Rural health and safety education	4	4	
0026 Risk management education	9	9	
0027 New technologies for ag. extension	2	2	
0030 Food Animal Residue Avoidance Database	2	2	
0031 Beginning Farmers and Ranchers Program	25	24	
0032 Food Safety Outreach Program	10	10	
0034 Enhancing Agricultural Opportunities for Military Veterans	5	3	
0035 Food and Ag Service Learning	1	1	
0036 Farm Stress Assistance Network	10	12	
0037 The Gus Schumacher Nutrition Incentive Program	53	53	
0038 Women and Minorities in STEM	2	2	
0039 Ag in the Classroom	1	1	
0799 Total direct obligations	651	652	
0801 Extension Activities (Reimbursable)	77	26	
0900 Total new obligations, unexpired accounts	728	678	

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	58	14	
1001 Discretionary unobligated balance brought fwd, Oct 1	56	11	
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	60	14	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	562	562	

Appropriations, mandatory:			
1221	Appropriations transferred from other acct [012–4085]	10	10
1222	Exercised borrowing authority transferred from other accounts [012–4336]	81	81
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-5	-5
1260	Appropriations, mandatory (total)	86	86
Spending authority from offsetting collections, discretionary:			
1700	Collected	5	16
1701	Change in uncollected payments, Federal sources	29	
1750	Spending auth from offsetting collections, disc (total)	34	16
1900	Budget authority (total)	682	664
1930	Total budgetary resources available	742	678
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	14	
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,288	1,346
3010	New obligations, unexpired accounts	728	678
3011	Obligations ("upward adjustments"), expired accounts	15	
3020	Outlays (gross)	-660	-576
3040	Recoveries of prior year unpaid obligations, unexpired	-2	
3041	Recoveries of prior year unpaid obligations, expired	-23	
3050	Unpaid obligations, end of year	1,346	1,448
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-118	-129
3070	Change in uncollected pymts, Fed sources, unexpired	-29	
3071	Change in uncollected pymts, Fed sources, expired	18	
3090	Uncollected pymts, Fed sources, end of year	-129	-129
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,170	1,217
3200	Obligated balance, end of year	1,217	1,319
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	596	578
Outlays, gross:			
4010	Outlays from new discretionary authority	110	125
4011	Outlays from discretionary balances	448	395
4020	Outlays, gross (total)	558	520
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-22	-16
4040	Offsets against gross budget authority and outlays (total)	-22	-16
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-29	
4052	Offsetting collections credited to expired accounts	17	
4060	Additional offsets against budget authority only (total)	-12	
4070	Budget authority, net (discretionary)	562	562
4080	Outlays, net (discretionary)	536	504
Mandatory:			
4090	Budget authority, gross	86	86
Outlays, gross:			
4100	Outlays from new mandatory authority	6	6
4101	Outlays from mandatory balances	96	50
4110	Outlays, gross (total)	102	56
4180	Budget authority, net (total)	648	648
4190	Outlays, net (total)	638	560

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

Beginning Farmer and Rancher Development Program.—This mandatory program provides funding to support the nations beginning farmers and ranchers by making competitive grants to new and established local and regional training, education, outreach, and technical assistance initiatives that address the needs of beginning farmers and ranchers. Section 12301 of the 2018 Farm Bill (Pub. L. 115–334) amended Section 2501 of the Food, Agriculture, Conservation, and Trade Act of 1990 (7 U.S.C. 2279) and made available the enacted amount of \$15 million for each of 2019 and 2020, \$17.5 million for 2021, \$20 million for 2022, and \$25 million for 2023 and each year thereafter to carry out the program.

Agriculture Risk Management Education Program.—This mandatory program provides funding for educating agricultural producers and providing technical assistance to agricultural producers on a full range of

farm viability and risk management activities. These activities include futures, options, agricultural trade options, crop insurance, business planning, enterprise analysis, transfer and succession planning, management coaching, market assessment, cash flow analysis, cash forward contracting, debt reduction, production diversification, farm resources risk reduction, farm financial benchmarking, conservation activities, and other appropriate risk management strategies. Mandatory funding in the enacted amount of \$10 million is to be made available annually for competitive awards.

Gus Schumacher Nutrition Incentive Program.—Section 4205 of the 2018 Farm Bill (Pub. L. 115–334), which amended section 4405 of the Food, Conservation, and Energy Act of 2008 (7 U.S.C. 7517), authorizes the Gus Schumacher Nutrition Incentive Program to support projects to increase the purchase of fruits and vegetables among low-income consumers participating in the Supplemental Nutrition Assistance Program (SNAP) by providing incentives at the point of purchase. Mandatory funding was made available in the enacted amount of \$45 million for 2019, \$48 million for 2020 and 2021, \$53 million for 2022, and \$56 million for 2023 and each year thereafter to carry out the program. Section 755 (Division M) of the Consolidated Appropriation Act, 2021 (P.L. 116–260) provided \$75 million for additional coronavirus response and relief.

Object Classification (in millions of dollars)

Identification code 012–0502–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent	21	21
12.1	Civilian personnel benefits	4	4
25.1	Advisory and assistance services	1	1
25.2	Other services from non-Federal sources	3	3
41.0	Grants, subsidies, and contributions	622	623
99.0	Direct obligations	651	652
99.0	Reimbursable obligations	77	26
99.9	Total new obligations, unexpired accounts	728	678

Employment Summary

Identification code 012–0502–0–1–352	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	147	137

Trust Funds

EMERGENCY CITRUS DISEASE RESEARCH AND DEVELOPMENT TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8559–0–7–352	2024 actual	2025 est.	2026 est.
0100	Balance, start of year	1	
Receipts:			
Current law:			
1140	Payment from Commodity Credit Corporation Fund, Emergency Citrus Disease Research and Development Trust Fund	25	
2000	Total: Balances and receipts	26	
Appropriations:			
Current law:			
2101	Emergency Citrus Disease Research and Development Trust Fund	-25	
2103	Emergency Citrus Disease Research and Development Trust Fund	-1	
2199	Total current law appropriations	-26	
2999	Total appropriations	-26	
5099	Balance, end of year		

Program and Financing (in millions of dollars)

Identification code 012–8559–0–7–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Emergency Citrus Disease Research and Extension	1	27

EMERGENCY CITRUS DISEASE RESEARCH AND DEVELOPMENT TRUST FUND—Continued
Program and Financing—Continued

Identification code 012–8559–0–7–352	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts (object class 41.0)	1	27	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	27	.....
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	25	.....	.....
1203 Appropriation (previously unavailable)(special or trust)	1	.....	.....
1260 Appropriations, mandatory (total)	26	.....	.....
1930 Total budgetary resources available	28	27	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	27	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	70	52	55
3010 New obligations, unexpired accounts	1	27	.....
3020 Outlays (gross)	-19	-24	-34
3050 Unpaid obligations, end of year	52	55	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	70	52	55
3200 Obligated balance, end of year	52	55	21
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	26	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	19	24	34
4180 Budget authority, net (total)	26	.....	.....
4190 Outlays, net (total)	19	24	34

ANIMAL AND PLANT HEALTH INSPECTION SERVICE

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Animal and Plant Health Inspection Service, including up to \$30,000 for representation allowances and for expenses pursuant to the Foreign Service Act of 1980 (22 U.S.C. 4085), \$1,147,750,000, of which \$250,000, to remain available until expended, shall be available for the control of outbreaks of insects, plant diseases, animal diseases and for control of pest animals and birds ("contingency fund") to the extent necessary to meet emergency conditions; of which \$15,500,000, to remain available until expended, shall be used for the cotton pests program, including for cost share purposes or for debt retirement for active eradication zones; of which \$40,000,000, to remain available until expended, shall be for Animal Health Technical Services; of which \$35,500,000, to remain available until expended, shall be for agricultural quarantine and inspection services; of which \$3,500,000 shall be for activities under the authority of the Horse Protection Act of 1970, as amended (15 U.S.C. 1831); of which \$65,000,000, to remain available until expended, shall be used to support avian health; of which \$9,000,000, to remain available until expended, shall be for information technology infrastructure; of which \$217,339,000, to remain available until expended, shall be for specialty crop pests, of which \$8,500,000, to remain available until September 30, 2027, shall be for one-time control and management and associated activities directly related to the multiple-agency response to citrus greening; of which, \$9,026,000, to remain available until expended, shall be for field crop and rangeland ecosystem pests; of which \$21,000,000, to remain available until expended, shall be for zoonotic disease management; of which \$44,250,000, to remain available until expended, shall be for emergency preparedness and response; of which \$58,650,000, to remain available until expended, shall be for tree and wood pests; of which \$6,000,000, to remain available until expended, shall be for the National Veterinary Stockpile; of which up to \$1,500,000, to remain available until expended, shall be for the scrapie program for indemnities; of which \$2,500,000, to remain available until expended, shall be for the wildlife damage management program for aviation safety: Provided, That of amounts available under this heading for wildlife services methods development, \$1,000,000 shall remain available until expended: Provided further, That of amounts available under this heading for the screwworm program, \$4,990,000 shall

remain available until expended; of which \$24,527,000, to remain available until expended, shall be used to carry out the science program and transition activities for the National Bio and Agro-defense Facility located in Manhattan, Kansas: Provided further, That no funds shall be used to formulate or administer a brucellosis eradication program for the current fiscal year that does not require minimum matching by the States of at least 40 percent: Provided further, That this appropriation shall be available for the purchase, replacement, operation, and maintenance of aircraft: Provided further, That in addition, in emergencies which threaten any segment of the agricultural production industry of the United States, the Secretary may transfer from other appropriations or funds available to the agencies or corporations of the Department such sums as may be deemed necessary, to be available only in such emergencies for the arrest and eradication of contagious or infectious disease or pests of animals, poultry, or plants, and for expenses in accordance with sections 10411 and 10417 of the Animal Health Protection Act (7 U.S.C. 8310 and 8316) and sections 431 and 442 of the Plant Protection Act (7 U.S.C. 7751 and 7772), and any unexpended balances of funds transferred for such emergency purposes in the preceding fiscal year shall be merged with such transferred amounts: Provided further, That appropriations hereunder shall be available pursuant to law (7 U.S.C. 2250) for the repair and alteration of leased buildings and improvements, but unless otherwise provided the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building.

In fiscal year 2026, the agency is authorized to collect fees to cover the total costs of providing technical assistance, goods, or services requested by States, other political subdivisions, domestic and international organizations, foreign governments, or individuals, provided that such fees are structured such that any entity's liability for such fees is reasonably based on the technical assistance, goods, or services provided to the entity by the agency, and such fees shall be reimbursed to this account, to remain available until expended, without further appropriation, for providing such assistance, goods, or services.

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 012–1600–0–1–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	44	47	60
Receipts:			
Current law:			
1110 1990 Food, Agricultural Quarantine Inspection Fees	867	1,056	1,159
2000 Total: Balances and receipts	911	1,103	1,219
Appropriations:			
Current law:			
2101 Salaries and Expenses	-867	-1,056	-1,159
2103 Salaries and Expenses	-44	-47	-60
2132 Salaries and Expenses	47	60	66
2199 Total current law appropriations	-864	-1,043	-1,153
2999 Total appropriations	-864	-1,043	-1,153
5099 Balance, end of year	47	60	66

Program and Financing (in millions of dollars)

Identification code 012–1600–0–1–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Animal Health	388	393	379
0002 Plant Health	394	394	387
0003 Wildlife Services	147	150	152
0004 Regulatory Management	38	38	38
0005 Emergency Management	44	48	47
0006 Safe Trade and International Technical Assistance	44	44	44
0007 Animal Welfare	41	41	41
0008 Agency-Wide Programs	50	52	57
0009 Emergency Program Funding	855	825	650
0010 Agricultural Quarantine Inspection User Fees	267	300	315
0011 Congressionally Directed Spending	14	.....	.....
0012 Cogongrass - GP 775 .....	.....	1	.....
0013 Refunds for Equipment Sold	2	.....	.....
0014 2018 Farm Bill, Section 7721	71	71	71
0015 2018 Farm Bill, Section 12101	30	29	30
0016 2018 Farm Bill, Section 2408	7	.....	.....
0017 American Rescue Plan Act	16	4	.....
0100 Total direct program	2,408	2,390	2,211
0799 Total direct obligations	2,408	2,390	2,211
0801 Salaries and Expenses (Reimbursable)	305	304	295

0900	Total new obligations, unexpired accounts	2,713	2,694	2,506
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,497	1,761	1,595
1001	Discretionary unobligated balance brought fwd, Oct 1	1,173	1,506	.....
1010	Unobligated balance transfer to other accts [070–0530]	-312	.....	.....
1021	Recoveries of prior year unpaid obligations	70	.....	.....
1070	Unobligated balance (total)	1,255	1,761	1,595
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	1,162	1,148	1,148
1121	Appropriations transferred from other acct [012–2500] ....	.....	563	.....
1122	Exercised borrowing authority transferred from other accounts [012–4336]	1,142	129	.....
1131	Unobligated balance of appropriations permanently reduced	-5	-5	.....
1160	Appropriation, discretionary (total)	2,299	1,835	1,148
Appropriations, mandatory:				
1201	Appropriation (AQI User Fees)	867	1,056	1,159
1203	Appropriation (previously unavailable)(special or trust)	44	47	60
1220	Appropriations transferred to other accts [070–0530]	-360	-712	-784
1222	Exercised borrowing authority transferred from other accounts [012–4336]	112	105	105
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-6	-6	-6
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-47	-60	-66
1260	Appropriations, mandatory (total)	610	430	468
Spending authority from offsetting collections, discretionary:				
1700	Collected	256	263	263
1701	Change in uncollected payments, Federal sources	67	.....	.....
1750	Spending auth from offsetting collections, disc (total)	323	263	263
1900	Budget authority (total)	3,232	2,528	1,879
1930	Total budgetary resources available	4,487	4,289	3,474
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-13	.....	.....
1941	Unexpired unobligated balance, end of year	1,761	1,595	968
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,023	994	545
3010	New obligations, unexpired accounts	2,713	2,694	2,506
3011	Obligations ("upward adjustments"), expired accounts	13	.....	.....
3020	Outlays (gross)	-2,666	-3,143	-2,462
3040	Recoveries of prior year unpaid obligations, unexpired	-70	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-19	.....	.....
3050	Unpaid obligations, end of year	994	545	589
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-175	-197	-197
3070	Change in uncollected pymts, Fed sources, unexpired	-67	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	45	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-197	-197	-197
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	848	797	348
3200	Obligated balance, end of year	797	348	392
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	2,622	2,098	1,411
Outlays, gross:				
4010	Outlays from new discretionary authority	1,246	1,718	1,239
4011	Outlays from discretionary balances	979	902	690
4020	Outlays, gross (total)	2,225	2,620	1,929
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-108	-105	-105
4033	Non-Federal sources	-188	-158	-158
4040	Offsets against gross budget authority and outlays (total)	-296	-263	-263
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-67	.....	.....
4052	Offsetting collections credited to expired accounts	40	.....	.....
4060	Additional offsets against budget authority only (total)	-27	.....	.....
4070	Budget authority, net (discretionary)	2,299	1,835	1,148
4080	Outlays, net (discretionary)	1,929	2,357	1,666
Mandatory:				
4090	Budget authority, gross	610	430	468
Outlays, gross:				
4100	Outlays from new mandatory authority	241	289	312

4101	Outlays from mandatory balances	200	234	221
4110	Outlays, gross (total)	441	523	533
4180	Budget authority, net (total)	2,909	2,265	1,616
4190	Outlays, net (total)	2,370	2,880	2,199

The Secretary of Agriculture established the Animal and Plant Health Inspection Service (APHIS) on April 2, 1972, under the authority of Reorganization Plan No. 2 of 1953 and other authorities. The Agency has a broad mission that includes protecting the health and value of American agricultural and natural resources that are vulnerable to pests and diseases as well as natural disasters; developing and advancing science-based standards with trading partners to ensure U.S. agricultural exports are protected from unjustified restrictions; regulating genetically engineered organisms; enforcing the Animal Welfare and Horse Protection Acts; and, carrying out wildlife damage management activities. APHIS performs this important work using three major areas of activity, as follows:

Safeguarding and Emergency Preparedness/Response.—APHIS monitors animal and plant health throughout the world and uses the information to set effective agricultural import policies to prevent the introduction of foreign animal and plant pests and diseases. Should a pest or disease enter the United States, APHIS works cooperatively with Federal, State, Tribal, industry, and other partners to rapidly diagnose them and determine if there is a need to establish new pest or disease management programs. APHIS, in conjunction with partners and stakeholders, protects the health of animal and plant resources to ensure abundant agricultural products and services for U.S. customers, and to facilitate their movement in the global marketplace to benefit rural communities and all Americans. The Agency monitors endemic pests and diseases through surveys and sampling to detect their locations and works with partners to implement controls and conduct outreach to prevent the spread of pests and diseases into non-infested parts of the country. The Agency maintains a cadre of trained professionals prepared to respond immediately to potential animal and plant health emergencies. Program personnel investigate reports of suspected presence of foreign and exotic pests and diseases and work with partners to determine an appropriate course of action, including emergency action if necessary. APHIS conducts diagnostic laboratory activities that support the Agency's animal disease and plant pest prevention, detection, control, and eradication programs. The Agency also provides and directs technology development to support animal and plant protection programs of the Agency and its co-operators at the State, Tribal, national, and international levels. APHIS provides technical and some operational assistance to States, Tribes, and local entities to reduce wildlife damage to natural and agricultural resources. As part of this mission, APHIS ensures that biotechnology-derived agricultural products do not inadvertently introduce plant pest or diseases and are available to American farmers to enhance production of food and fiber for the world.

Safe Trade and International Technical Assistance.—Sanitary (animal) and phytosanitary (plant) (SPS) regulations can have a significant impact on market access for the United States as an exporter of agricultural products. The Agency participates in the development of international standards. APHIS plays a central role in resolving technical trade issues to ensure the smooth and safe movement of agricultural commodities into and out of the United States. APHIS helps protect the United States from emerging animal and plant pests and diseases while meeting obligations under the World Trade Organization's SPS agreement by assisting developing countries in improving their protection systems. Finally, APHIS develops and implements programs designed to identify and reduce agricultural pest and disease threats, while they are still outside of U.S. borders, to enhance safe agricultural trade, and to strengthen emergency response preparedness.

Animal Welfare.—The Agency conducts regulatory activities to enforce the humane care and treatment of animals, including horses, as required by the Animal Welfare Act of 1966 as amended (7 U.S.C. 2131–2159), and the Horse Protection Act of 1970 as amended (15 U.S.C. 1821–1831). These activities include inspecting certain establishments that handle anim-

SALARIES AND EXPENSES—Continued

als intended for research, exhibition, and sale as pets, and monitoring of certain horse shows.

APHIS' 2026 Budget request is \$1.148 billion. The Agency seeks additional funding to modernize technology at laboratories and initiate artificial intelligence technology implementation, continue response efforts to combat exotic fruit flies, and to prevent the spread of rabies and the New World Screwworm in North America.. The Budget proposes programmatic reductions to offset these higher priority efforts. The Budget continues the transition of the Agency's foreign animal disease laboratory operations from Plum Island, New York, to the new state-of-the-art National Bio and Agro-Defense Facility in Manhattan, Kansas.

Object Classification (in millions of dollars)

Identification code 012–1600–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	544	569	497
11.3 Other than full-time permanent	15	15	14
11.5 Other personnel compensation	22	22	21
11.9 Total personnel compensation	581	606	532
12.1 Civilian personnel benefits	228	233	210
21.0 Travel and transportation of persons	37	30	29
22.0 Transportation of things	4	4	4
23.1 Rent, Communications, and Utilities	76	73	73
24.0 Printing and reproduction	1	1	1
25.2 Other services from non-Federal sources	781	747	842
26.0 Supplies and materials	53	53	53
31.0 Equipment	34	37	41
32.0 Land and structures	1	1	1
41.0 Other grants, subsidies, and contributions	11	10	10
42.0 Other insurance claims and indemnities	601	595	415
99.0 Direct obligations	2,408	2,390	2,211
99.0 Reimbursable obligations	305	304	295
99.9 Total new obligations, unexpired accounts	2,713	2,694	2,506

Employment Summary

Identification code 012–1600–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	6,142	6,557	5,092
2001 Reimbursable civilian full-time equivalent employment	1,845	1,865	1,715

BUILDINGS AND FACILITIES

For plans, construction, repair, preventive maintenance, environmental support, improvement, extension, alteration, and purchase of fixed equipment or facilities, as authorized by 7 U.S.C. 2250, and acquisition of land as authorized by 7 U.S.C. 2268a, \$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 012–1601–0–1–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Buildings and facilities	2	1	1
0900 Total new obligations, unexpired accounts (object class 25.2)	2	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	28	27	27
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1	1	1
1930 Total budgetary resources available	29	28	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	27	27	27
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	16	8	4

3010 New obligations, unexpired accounts	2	1	1
3020 Outlays (gross)	-10	-5	-4
3050 Unpaid obligations, end of year	8	4	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16	8	4
3200 Obligated balance, end of year	8	4	1

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1	1	1
Outlays, gross:			
4011 Outlays from discretionary balances	10	5	4
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)	10	5	4

This account provides for plans, construction, repair, preventive maintenance, environmental support, improvement, extension, alteration, purchase of fixed equipment or facilities, and acquisition of land, as needed, for Animal and Plant Health Inspection Service (APHIS) operated facilities, which include animal quarantine stations, plant inspection stations, sterile insect rearing facilities, and laboratories.

The 2026 Budget request proposes \$1 million which would maintain funding for this account and allow the agency to address the needs of several facilities.

Trust Funds

MISCELLANEOUS TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–9971–0–7–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Deposits of Miscellaneous Contributed Funds, APHIS	13	15	15
1140 Foreign Service National Separation Liability Trust Fund, APHIS	1		
1199 Total current law receipts	14	15	15
1999 Total receipts	14	15	15
2000 Total: Balances and receipts	14	15	15
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds	-14	-15	-15
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012–9971–0–7–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Miscellaneous trust funds	15	14	14
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	7	8
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	14	15	15
1930 Total budgetary resources available	22	22	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	8	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	5	9
3010 New obligations, unexpired accounts	15	14	14
3020 Outlays (gross)	-13	-10	-10
3050 Unpaid obligations, end of year	5	9	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	5	9
3200 Obligated balance, end of year	5	9	13

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	14	15	15
Outlays, gross:				
4100	Outlays from new mandatory authority	8	8	8
4101	Outlays from mandatory balances	5	2	2
<hr/>				
4110	Outlays, gross (total)	13	10	10
4180	Budget authority, net (total)	14	15	15
4190	Outlays, net (total)	13	10	10

The Animal and Plant Health Inspection Service (APHIS) provides inspection and preclearance activities for growers, exporting associations and foreign government entities. Those benefiting from the service must deposit funds into this account in advance of the service. APHIS uses the funds to cover the costs associated with inspecting and preclearing certain fruits, vegetables, flower bulbs, and other products in foreign countries before they are shipped to the United States.

Object Classification (in millions of dollars)

Identification code 012-9971-0-7-999		2024 actual	2025 est.	2026 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	7	8	8
12.1	Civilian personnel benefits	3	3	3
13.0	Benefits for former personnel	2	.....	.....
21.0	Travel and transportation of persons	2	2	2
25.2	Other services from non-Federal sources	1	1	1
99.9	Total new obligations, unexpired accounts	15	14	14

Employment Summary

Identification code 012-9971-0-7-999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	37	50	50

FOOD SAFETY AND INSPECTION SERVICE

Federal Funds

FOOD SAFETY AND INSPECTION SERVICE

For necessary expenses to carry out services authorized by the Federal Meat Inspection Act, the Poultry Products Inspection Act, and the Egg Products Inspection Act, including not to exceed \$10,000 for representation allowances and for expenses pursuant to section 8 of the Act approved August 3, 1956 (7 U.S.C. 1766), \$1,205,209,000; and in addition, \$1,000,000 may be credited to this account from fees collected for the cost of laboratory accreditation as authorized by section 1327 of the Food, Agriculture, Conservation and Trade Act of 1990 (7 U.S.C. 138f): Provided, That funds provided for the Public Health Data Communication Infrastructure system 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 012-3700-0-1-554		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Salaries and expenses	1,186	1,214	1,205
0801	Salaries and Expenses (Reimbursable)	252	238	234
0900	Total new obligations, unexpired accounts	1,438	1,452	1,439
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	54	56	48
1001	Discretionary unobligated balance brought fwd, Oct 1	54	56	.....
1021	Recoveries of prior year unpaid obligations	4	.....	.....
1070	Unobligated balance (total)	58	56	48
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	1,191	1,214	1,205
Spending authority from offsetting collections, discretionary:				
1700	Collected	244	230	230
1701	Change in uncollected payments, Federal sources	1	.....	.....
1750	Spending auth from offsetting collections, disc (total)	245	230	230

1900	Budget authority (total)	1,436	1,444	1,435
1930	Total budgetary resources available	1,494	1,500	1,483
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	56	48	44

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	221	176	219
3010	New obligations, unexpired accounts	1,438	1,452	1,439
3011	Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020	Outlays (gross)	-1,475	-1,409	-1,439
3040	Recoveries of prior year unpaid obligations, unexpired	-4	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-7	.....	.....
<hr/>				
3050	Unpaid obligations, end of year	176	219	219
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-42	-39	-39
3070	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	4	.....	.....
<hr/>				
3090	Uncollected pymts, Fed sources, end of year	-39	-39	-39
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	179	137	180
3200	Obligated balance, end of year	137	180	180

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	1,436	1,444	1,435
Outlays, gross:				
4010	Outlays from new discretionary authority	1,290	1,233	1,224
4011	Outlays from discretionary balances	185	176	215
<hr/>				
4020	Outlays, gross (total)	1,475	1,409	1,439
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-21	-1	
4033	Non-Federal sources	-227	-230	-230
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4040	Offsets against gross budget authority and outlays (total)	-248	-231	-230
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052	Offsetting collections credited to expired accounts	4	1	.....
<hr/>				
4060	Additional offsets against budget authority only (total)	3	1	.....
<hr/>				
4070	Budget authority, net (discretionary)	1,191	1,214	1,205
4080	Outlays, net (discretionary)	1,227	1,178	1,209
4180	Budget authority, net (total)	1,191	1,214	1,205
4190	Outlays, net (total)	1,227	1,178	1,209

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 primary objective of the Food Safety and Inspection Service (FSIS) is to ensure that meat, poultry, and egg products are safe, wholesome, and accurately labeled and packaged, as required by the Federal Meat Inspection Act, the Poultry Products Inspection Act, and the Egg Products Inspection Act. In carrying out this mission, FSIS oversight responsibility covers a significant percentage of American spending on food. Providing adequate resources for Federal food safety agencies is a priority of the Administration. The 2026 Budget proposes \$1.205 billion for inspection of meat, poultry and egg products. With these funds, FSIS will fully support all Federal, in-plant and other frontline personnel and the Federal share of State inspection programs, and continue to improve its data infrastructure and modernize its scientific approach to food safety. FSIS also enforces the Humane Methods of Slaughter Act (HMSA) through the program, which requires that all livestock at Federally-inspected establishments be handled and slaughtered in a humane way.

FEDERALLY-FUNDED INSPECTION ACTIVITIES

	2024 actual	2025 est.	2026 est.
FEDERALLY INSPECTED ESTABLISHMENTS:			
Slaughter only Establishments	11	11	11
Processing only Establishments	4,589	4,600	4,600
Combination Slaughter and Processing Establishments	1,314	1,400	1,400
Import Establishments	183	190	190
Egg Plants	75	80	80
Other Establishments	752	800	800
FEDERALLY INSPECTED and PASSED PRODUCTION:			
Meat Slaughter (headcount in millions)	161	162	162
Poultry Slaughter (carcasses in billions)	9.8	9.9	9.9

FOOD SAFETY AND INSPECTION SERVICE—Continued
FEDERALLY-FUNDED INSPECTION ACTIVITIES—Continued

Egg Products (billions of pounds)	2,643	2,700	2,700
IMPORT/EXPORT ACTIVITY (millions of pounds):			
Meat and Poultry Imported	4,923	5,000	5,000
Meat and Poultry Exported	18,315	19,000	19,000
STATES AND TERRITORIES with COOPERATIVE PROGRAMS:			
Intrastate Inspection ¹ (number of states)	29	30	30
Number of Slaughter and/or Processing Plants (excludes exempt plants)	1,329	1,400	1,400
Talmadge-Aiken Inspection (number of states)	9	9	9
Number of Talmadge-Aiken establishments ²	372	380	380
COMPLIANCE ACTIVITIES:			
Investigations and Surveillance Activities	12,213	13,281	13,281
Enforcement Actions Completed	1,574	1,600	1,625
LABORATORY SAMPLING:			
Microbiology (Samples Analyzed)	125,405	100,000	100,000
Microbiology (Tests Performed)	344,029	290,000	290,000
Microbiology (Analytes Analyzed)	854,995	856,000	856,000
Chemistry (Samples Analyzed)	11,896	11,000	11,000
Chemistry (Tests Performed)	22,145	21,000	21,000
Chemistry (Analytes Analyzed)	1,807,490	1,771,000	1,771,000
Pathology Samples (Samples Analyzed)	2,884	3,000	3,000
CONSUMER EDUCATION and PUBLIC OUTREACH:			
Meat and Poultry Hotline Calls Received	8,752	9,014	9,284
Website Visits	19,676,692	20,070,226	20,270,928
Electronic Messages Received	1,654	1,703	1,754
Publications Distributed	196,388	202,279	208,374
E-mail Alert Service Subscribers	3,721,349	3,832,989	3,947,978
EPIDEMIOLOGICAL INVESTIGATIONS:			
Cooperative Efforts with State and Public Health Offices	6	6 (0–23)	6 (0–29)
Illnesses Reported and Treated ³		104	104
	103	(0–700)	(0–1000)

1 States with cooperative agreements which are operating programs.

2 These establishments are included in the counts of Federally inspected establishments.

3 Data must be collected over a number of years to chart national trends and estimate the incidence of foodborne illness and treatment.

Object Classification (in millions of dollars)

Identification code 012–3700–0–1–554	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	611	625	611
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	57	60	57
11.9 Total personnel compensation	670	687	670
12.1 Civilian personnel benefits	301	308	300
13.0 Benefits for former personnel		1	1
21.0 Travel and transportation of persons	33	33	33
22.0 Transportation of things	4	4	4
23.1 Rental payments to GSA	5	8	10
23.3 Communications, utilities, and miscellaneous charges	2	2	2
24.0 Printing and reproduction			1
25.2 Other services from non-Federal sources	30	29	27
25.3 Other goods and services from Federal sources	61	65	65
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	11	11	11
31.0 Equipment	3	3	3
41.0 Grants, subsidies, and contributions	65	62	77
99.0 Direct obligations	1,186	1,214	1,205
99.0 Reimbursable obligations	252	238	234
99.9 Total new obligations, unexpired accounts	1,438	1,452	1,439

Employment Summary

Identification code 012–3700–0–1–554	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	8,207	8,110	8,000
2001 Reimbursable civilian full-time equivalent employment	24	26	26

Trust Funds

EXPENSES AND REFUNDS, INSPECTION AND GRADING OF FARM PRODUCTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8137–0–7–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	2		

0198 Reconciliation adjustment	-2		
0199 Balance, start of year			
Receipts:			
Current law:			
1130 Deposits of Fees, Inspection and Grading of Farm Products, Food Safety and Quality Service	18	18	18
2000 Total: Balances and receipts	18	18	18
Appropriations:			
Current law:			
2101 Expenses and Refunds, Inspection and Grading of Farm Products	-18	-18	-18
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012–8137–0–7–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Expenses and refunds, inspection and grading of farm products	19	18	18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	5	5
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	18	18	18
1930 Total budgetary resources available	24	23	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3010 New obligations, unexpired accounts	19	18	18
3020 Outlays (gross)	-19	-19	-18
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:			
4090 Budget authority, gross	18	18	18
Outlays, gross:			
4100 Outlays from new mandatory authority	13	18	18
4101 Outlays from mandatory balances	6	1	
4110 Outlays, gross (total)	19	19	18
4180 Budget authority, net (total)	18	18	18
4190 Outlays, net (total)	19	19	18

Under authority of the Agricultural Marketing Act of 1946, Federal meat and poultry inspection services are provided upon request and for a fee in cases where inspection is not mandated by statute. This service includes: certifying products for export beyond the requirements of export certificates; inspecting certain animals and poultry intended for human food where inspection is not required by statute, such as buffalo, rabbit, deer, and quail; and inspecting products intended for animal consumption.

Object Classification (in millions of dollars)

Identification code 012–8137–0–7–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	7	7	7
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	10	10	10
12.1 Civilian personnel benefits	3	3	3
21.0 Travel and transportation of persons	2	2	2
25.2 Other services from non-Federal sources	4	3	3
99.9 Total new obligations, unexpired accounts	19	18	18

Employment Summary

Identification code 012–8137–0–7–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	82	85	85

AGRICULTURAL MARKETING SERVICE**Federal Funds****MARKETING SERVICES**

For necessary expenses of the Agricultural Marketing Service, \$170,936,000, of which \$1,000,000 shall be available for the purposes of section 779 of division A of Public Law 117–103: Provided, That this appropriation shall be available pursuant to law (7 U.S.C. 2250) for the alteration and repair of buildings and improvements, but the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building.

Fees may be collected for the cost of standardization activities, as established by regulation pursuant to law (31 U.S.C. 9701), except for the cost of activities relating to the development or maintenance of grain standards under the United States Grain Standards Act, 7 U.S.C. 71 et seq.

LIMITATION ON ADMINISTRATIVE EXPENSES

Not to exceed \$62,596,000 (from fees collected) shall be obligated during the current fiscal year for administrative expenses: Provided, That if crop size is understated and/or other uncontrollable events occur, the agency may exceed this limitation by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress.

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 012–2500–0–1–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Market news service	43	43	35
0002 Inspection and standardization	8	8	8
0003 Market protection and promotion	45	45	45
0004 Transportation and market development	5	10	6
0005 National Bioengineered Food Disclosure Standard	2	2	2
0006 Packers and Stockyards	30	31	24
0007 Grain Regulatory	19	19	19
0008 U.S. Warehouse Act	10	11	10
0009 International Food Procurement	9	9	.....
0010 Dairy Business Innovation Centers	26	15	8
0011 ACER Access and Development	6	6	.....
0012 GSA Rent & DHS Security	5	4	4
0013 Hemp Production	13	14	13
0014 Farmers Market and Local Program	7	.....	.....
0015 Microgrants for Food Security	5	.....	.....
0016 Cattle Contract Library	1	1	1
0017 Bison Production and Marketing .....	.....	2	2
0091 Direct program activities, subtotal	234	220	177
0688 Supplemental Funding	1,016	53	19
0689 Farm Bill Funding	32	57	33
0691 Direct program activities, subtotal	1,048	110	52
0799 Total direct obligations	1,282	330	229
0801 Marketing Services (Reimbursable)	158	158	127
0900 Total new obligations, unexpired accounts	1,440	488	356

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,212	1,804	1,123
1001 Discretionary unobligated balance brought fwd, Oct 1	47	26	.....
1021 Recoveries of prior year unpaid obligations	23	.....	.....
1070 Unobligated balance (total)	1,235	1,804	1,123
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	225	225	171
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-20
1160 Appropriation, discretionary (total)	225	225	151
Appropriations, mandatory:			
1220 Appropriations transferred to other acct [012–1600] .....	.....	-563	.....

1222 Exercised borrowing authority transferred from other accounts [012–4336]	1,738	36	36
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-99	-2	-2
1260 Appropriations, mandatory (total)	1,639	-529	34
Spending authority from offsetting collections, discretionary:			
1700 Collected	109	113	113
1701 Change in uncollected payments, Federal sources	53	.....	.....
1750 Spending auth from offsetting collections, disc (total)	162	113	113
1900 Budget authority (total)	2,026	-191	298
1930 Total budgetary resources available	3,261	1,613	1,421
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-17	-2	-3
1941 Unexpired unobligated balance, end of year	1,804	1,123	1,062

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,365	1,165	736
3010 New obligations, unexpired accounts	1,440	488	356
3011 Obligations ("upward adjustments"), expired accounts	7	6	4
3020 Outlays (gross)	-1,619	-326	-343
3040 Recoveries of prior year unpaid obligations, unexpired	-23	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-5	-597	-5
3050 Unpaid obligations, end of year	1,165	736	748
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-74	-101	-101
3070 Change in uncollected pymts, Fed sources, unexpired	-53	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	26	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-101	-101	-101
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,291	1,064	635
3200 Obligated balance, end of year	1,064	635	647

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	387	338	264
Outlays, gross:			
4010 Outlays from new discretionary authority	246	235	179
4011 Outlays from discretionary balances	128	16	90
4020 Outlays, gross (total)	374	251	269
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-89	-69	-69
4031 Interest on Federal securities	-1	.....	.....
4033 Non-Federal sources	-46	-44	-44
4040 Offsets against gross budget authority and outlays (total)	-136	-113	-113
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-53	.....	.....
4052 Offsetting collections credited to expired accounts	27	.....	.....
4060 Additional offsets against budget authority only (total)	-26	.....	.....
4070 Budget authority, net (discretionary)	225	225	151
4080 Outlays, net (discretionary)	238	138	156
Mandatory:			
4090 Budget authority, gross	1,639	-529	34
Outlays, gross:			
4100 Outlays from new mandatory authority	1	12	12
4101 Outlays from mandatory balances	1,244	63	62
4110 Outlays, gross (total)	1,245	75	74
4180 Budget authority, net (total)	1,864	-304	185
4190 Outlays, net (total)	1,483	213	230

The 2026 Budget requests roughly \$151 million net for the Agricultural Marketing Service (AMS) Marketing Services account which includes \$20 million of cancelled unobligated balances. The following Marketing Services activities assist producers and handlers of agricultural commodities by providing a variety of marketing-related services. These services continue to become more complex as the volume of agricultural commodities increases, as greater numbers of new processed commodities are developed, and as the agricultural market structure undergoes extensive changes. Marketing changes include increased concentration in food retailing, direct buying, decentralization of processing, growth of interregional competition, vertical integration, and contract farming. The activities include:

Market News Service.—The market news program provides the agricultural community with information pertaining to the movement of agricultural products. This nationwide service provides daily reports on the supply,

MARKETING SERVICES—Continued

demand, and price of nearly 1,000 commodities on domestic and foreign markets.

Grain Regulatory Program.—This program promotes and enforces the accurate and uniform application of the U.S. Grain Standards Act; identifies, evaluates, and implements new or improved techniques for measuring grain quality; and establishes and updates testing and grading standards to facilitate the marketing of U.S. grain, oilseeds, and related products.

Hemp Production Program.—This program provides a national regulatory framework for commercial production of industrial hemp in the U.S. through regulations and guidance. In addition to those regulated under USDA plans, USDA approves state and Tribal nation plans to provide licensing services, technical assistance, compliance, and program management support.

National Bioengineered Food Disclosure Standard.—Public Law 114–216 charges AMS with developing a national mandatory system for disclosing the presence of bioengineered material. This will increase consumers' confidence and understanding of the foods they buy, and avoid uncertainty for food companies and farmers.

Cattle Contract Library.—AMS was directed in 2022 to create a Cattle Contract Library Pilot Program to increase market transparency for cattle producers. This ensures complete reporting of contractual information and volumes purchased against the contracts, including: supplemental information on cattle requirements; associated schedules of premiums and discounts; delivery and transportation terms and payments; appendices and agreements of financing, risk-sharing, profit sharing; or other financial arrangements associated with such contracts, whenever new contracts are offered, or existing contracts are updated. The Budget requests \$1 million.

Farmer Seed Liaison Program.—This program enhances transparency, reduces confusion, and otherwise helps farmers, small and mid-sized seed businesses and plant breeders successfully navigate a complex seed system, grounded in the authorities and policy priorities as set forth in the Agricultural Marketing Act, the Plant Variety Protection Act, the Federal Seed Act, Executive Order 14036 Promoting Competition in Americas Economy and Executive Order 14017 Americas Supply Chains. The Budget does not request funding for this program.

Inspection, Grading and Standardization.—Nationally uniform standards of quality for agricultural products are established and applied to specific lots of products to: promote confidence between buyers and sellers; reduce hazards in marketing due to misunderstandings and disputes arising from the use of nonstandard descriptions; and encourage better preparation of uniform quality products for market. AMS grades cotton, fresh fruits and vegetables, processed fruits and vegetables, poultry, eggs, livestock and meat, dairy products, and tobacco.

FEDERALLYFUNDED INSPECTION AND MARKETING ACTIVITIES

	2024 actual	2025 est.	2026 est.
Percent of firms complying with EPIA and the Shell Egg Surveillance program	97%	97%	97%

Market Protection and Promotion.—The Budget requests approximately \$45 million to support AMS Market Protection and Promotion activities, including: 1) the Federal Seed Act; 2) the Pesticide Data Program; 3) Country of Origin Labeling; and 4) the National Organic Program. N67 Federal seed inspectors conduct tests on seed samples to help ensure truthful labeling of agricultural and vegetable seeds sold in interstate commerce. The Pesticide Data program develops comprehensive, statistically defensible information on pesticide residues in food to improve government dietary risk procedures. Country of Origin Labeling reviews and verifies that retailers are notifying their customers of the country of origin of certain foods as specified in the law. The National Organic Program develops national standards for organically-produced agricultural products, assuring consumers that products with the USDA organic seal meet consistent, uniform standards. Finally, industry-funded research and promotion programs are designed to improve the competitive position and expand

markets for a variety of agricultural commodities. Currently, 22 research and promotion programs (also referred to as "check-off" programs), are operated by commodity groups to pool resources for advertising campaigns, market research, new product development, and consumer education. Combined, over \$1 billion in resources are available for the industry to self-fund their highest priorities, which should reduce the burden on taxpayers to fund industry-specific research and promotion activities.

Transportation and Market Development.—This program is designed to enhance the marketing of domestic agricultural commodities by conducting research into more efficient marketing methods and by providing technical assistance to those interested in improving their food distribution facilities, and by helping to ensure that the Nation's transportation systems will adequately serve the needs of agriculture and rural areas of the United States. The Budget requests \$6.0 million for this program.

Packers and Stockyards.—This program promotes fair business practices, financial integrity, and competitive environments to market livestock, meat, and poultry. Through its oversight activities, including monitoring programs, reviews, and investigations, the Program fosters fair competition, provides payment protection, and guards against deceptive and fraudulent trade practices that affect the movement and price of meat animals and their products. The Program enforces the Packers and Stockyards (P&S) Act, which prohibits unfair, deceptive, and unjust discriminatory practices by market agencies, dealers, stockyards, packers, swine contractors, and live poultry dealers in the livestock, meat packing, and poultry industries. The P&S Act provides an important safety net for livestock producers and poultry growers in rural America. The Program also issues licenses and conducts routine and ongoing regulatory inspections and audits to assess whether subject entities are operating in compliance with the Act, and conducts investigations of potential P&S Act violations identified by either industry complaints or previous regulatory inspections.

U.S. Warehouse Act Program.—USDA supports the efficient use of commercial facilities in the storage of Commodity Credit Corporation-owned commodities, and administers the U.S. Warehouse Act (USWA) and certain provisions of the Commodity Credit Corporation (CCC) Charter Act. Its mission is to oversee the formulation of national policies and procedures to administer a nationwide warehousing system, establish posted county prices for major farm program commodities, and manage CCC commodity inventories and cotton economic assistance programs.

GSA Rent & DHS Security.—The Budget requests just over \$4 million to cover the appropriated portion of rent cost and security personnel.

Object Classification (in millions of dollars)

Identification code 012–2500–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	64	65	40
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	3	3	2
11.9 Total personnel compensation	68	69	43
12.1 Civilian personnel benefits	26	26	17
21.0 Travel and transportation of persons	3	3	2
22.0 Transportation of things	2	2	1
23.1 Rental payments to GSA	4	4	2
23.3 Communications, utilities, and miscellaneous charges	1	1	2
25.2 Other services from non-Federal sources	154	32	11
25.4 Operation and maintenance of facilities	10	8	7
25.5 Research and development contracts	117	51	40
25.7 Operation and maintenance of equipment	5	5	4
26.0 Supplies and materials	824	102	77
31.0 Equipment	2	2	2
41.0 Grants, subsidies, and contributions	66	25	21
99.0 Direct obligations	1,282	330	229
99.0 Reimbursable obligations	158	158	127
99.9 Total new obligations, unexpired accounts	1,440	488	356

Employment Summary

Identification code 012–2500–0–1–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	735	735	624
2001 Reimbursable civilian full-time equivalent employment	347	347	279

PAYMENTS TO STATES AND POSSESSIONS

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 012–2501–0–1–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Payments to states and possessions	1	1	.....
0002 Specialty Crop Block Grants	75	75	75
0004 Specialty Crop Block Grants, Multi-State	11	5	5
0900 Total new obligations, unexpired accounts	87	81	80
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	5	5
1001 Discretionary unobligated balance brought fwd, Oct 1	1	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	11	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1	1	.....
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]	85	85	85
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-5	-5	-5
1260 Appropriations, mandatory (total)	80	80	80
1900 Budget authority (total)	81	81	80
1930 Total budgetary resources available	92	86	85
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	282	262	249
3010 New obligations, unexpired accounts	87	81	80
3011 Obligations ("upward adjustments"), expired accounts .....	.....	1	1
3020 Outlays (gross)	-102	-95	-97
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050 Unpaid obligations, end of year	262	249	233
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	282	262	249
3200 Obligated balance, end of year	262	249	233
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	1	.....
Outlays, gross:			
4011 Outlays from discretionary balances	2	.....	.....
Mandatory:			
4090 Budget authority, gross	80	80	80
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	21	21
4101 Outlays from mandatory balances	100	74	76
4110 Outlays, gross (total)	100	95	97
4180 Budget authority, net (total)	81	81	80
4190 Outlays, net (total)	102	95	97

Object Classification (in millions of dollars)

Identification code 012–2501–0–1–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	3	2	1
41.0 Grants, subsidies, and contributions	84	79	79
99.9 Total new obligations, unexpired accounts	87	81	80

LIMITATION ON INSPECTION AND WEIGHING SERVICES EXPENSES

Not to exceed \$55,000,000 (from fees collected) shall be obligated during the current fiscal year for inspection and weighing services: Provided, That if grain export activities require additional supervision and oversight, or other uncontrollable factors occur, this limitation may be exceeded by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress.

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 012–4050–0–3–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Limitation on inspection and weighing services	35	55	55
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	5	5
1020 Adjustment of unobligated bal brought forward, Oct 1	-2	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	2	5	5
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected [Inspection and Weighing Services]	38	55	55
1802 Offsetting collections (previously unavailable)	2	2	2
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-2	-2	-2
1850 Spending auth from offsetting collections, mand (total)	38	55	55
1930 Total budgetary resources available	40	60	60
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	2	.....
3010 New obligations, unexpired accounts	35	55	55
3020 Outlays (gross)	-37	-57	-55
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	2	.....	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-5	-5
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	-3	-5
3200 Obligated balance, end of year	-3	-5	-5
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	38	55	55
Outlays, gross:			
4100 Outlays from new mandatory authority	35	55	55
4101 Outlays from mandatory balances	2	2	.....
4110 Outlays, gross (total)	37	57	55
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-38	-55	-55
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	-1	2	.....
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 Budget does not request funding for Federal-State Marketing Improvement Program grants, which are made on a matching fund basis to State departments of agriculture to carry out specifically approved programs.

AMS provides a uniform system for the inspection and weighing of grain and related products for marketing and trade purposes. Services provided

LIMITATION ON INSPECTION AND WEIGHING SERVICES EXPENSES—Continued

under this system accurately and consistently describe the quality and quantity of grain and are partially financed through a fee-supported revolving fund. Fee-supported programs include direct services, supervision activities and administrative functions. Direct services include official grain inspection and weighing by AMS employees at certain export ports as well as the inspection of U.S. grain shipped through Canada. AMS supervises the inspection and weighing activities performed by its own employees. AMS also supervises 42 official private and state agencies: 32 official private agencies and six official state agencies that are designated to provide official inspection and/or weighing services in domestic and export (international containers and land based carriers to Canada and Mexico) markets; three official state agencies that are delegated to provide mandatory official export inspection and weighing services and designated to provide official domestic inspection and weighing services within the state; and one official state agency that is delegated to provide mandatory official export inspection and weighing services within the state. AMS provides an appeal service of original grain inspections and a registration system for the grain exporting firms. Through support from user fees, AMS conducts a railroad track scale testing program. In addition, AMS provides grading services, on request, for rice, graded commodities, and processed products under the authority of the Agricultural Marketing Act of 1946.

	2024 actual	2025 est.	2026 est.
Export standardized grain inspected and/or weighed (million metric tons):			
By Federal personnel	66.1	66.0	66.0
By delegated states/official agencies	59.6	60.0	60.0
Quantity of standardized grain inspected (official inspections) domestically (million metric tons)	290.4	290.0	290.0

Object Classification (in millions of dollars)

Identification code 012-4050-0-3-352	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	19	19	16
11.5 Other personnel compensation	7	8	7
11.9 Total personnel compensation	26	27	23
12.1 Civilian personnel benefits	9	9	9
21.0 Travel and transportation of persons		1	1
23.3 Communications, utilities, and miscellaneous charges		1	1
25.2 Other services from non-Federal sources		16	20
26.0 Supplies and materials		1	1
99.9 Total new obligations, unexpired accounts	35	55	55

Employment Summary

Identification code 012-4050-0-3-352	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	380	380	315

PERISHABLE AGRICULTURAL COMMODITIES ACT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-5070-0-2-352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	1	1	1
Receipts:			
Current law:			
1110 License Fees and Defaults, Perishable Agricultural Commodities Act Fund	11	12	12
1140 Earnings on Investments, Perishable Agricultural Commodities Act Fund	1		
1199 Total current law receipts	12	12	12
1999 Total receipts	12	12	12
2000 Total: Balances and receipts	13	13	13
Appropriations:			
Current law:			
2101 Perishable Agricultural Commodities Act Fund	-12	-12	-12
2103 Perishable Agricultural Commodities Act Fund	-1	-1	-1

2132 Perishable Agricultural Commodities Act Fund	1	1	1
2199 Total current law appropriations	-12	-12	-12
2999 Total appropriations	-12	-12	-12
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 012-5070-0-2-352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Perishable Agricultural Commodities Act	12	13	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	19	19	18
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	12	12	12
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)	12	12	12
1930 Total budgetary resources available	31	31	30
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	19	18	17

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		4
3010 New obligations, unexpired accounts	12	13	13
3020 Outlays (gross)	-13	-9	-15
3050 Unpaid obligations, end of year		4	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		4
3200 Obligated balance, end of year		4	2

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	12	12	12
Outlays, gross:			
4100 Outlays from new mandatory authority	3	9	9
4101 Outlays from mandatory balances	10		6
4110 Outlays, gross (total)	13	9	15
4180 Budget authority, net (total)	12	12	12
4190 Outlays, net (total)	13	9	15

License fees are deposited in this special fund and are used to meet the costs of administering the Perishable Agricultural Commodities and the Produce Agency Acts (7 U.S.C. 491-497, 499a-499s).

The Perishable Agricultural Commodities Act (PACA) establishes a code of fair trading practices covering the marketing of fresh and frozen fruits and vegetables in interstate and foreign commerce. The PACA protects growers, shippers, distributors, retailers, and others who deal in those commodities by prohibiting unfair and fraudulent practices. In general, individuals and companies operating in the produce industry who meet certain requirements must be licensed under the PACA. PACA investigates complaints of violations of the Act through: a) informal agreements between the two publication of the facts; b) formal decisions involving payment of reparation awards; c) suspension or revocation of license and/or publication of the facts; or d) monetary penalty in lieu of license suspension or revocation.

PACA requires that purchasers maintain trust assets on hand to meet their obligations to fruit and vegetable suppliers. The trust automatically goes into effect when the buyer receives the goods but produce sellers must notify their customers in writing of their intent to preserve their trust rights. The Act provides permanent authority to the Secretary of Agriculture to set license and reparation complaint filing fees.

PERISHABLE AGRICULTURAL COMMODITIES ACT ACTIVITIES

	2024 actual	2025 est.	2026 est.
Percentage of informal reparation complaints completed within time frame goal	90%	90%	90%

Object Classification (in millions of dollars)

Identification code 012–5070–0–2–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	8	8	8
12.1 Civilian personnel benefits	2	2	2
25.3 Other goods and services from Federal sources	2	3	3
99.9 Total new obligations, unexpired accounts	12	13	13

Employment Summary

Identification code 012–5070–0–2–352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	56	56	47

FUNDS FOR STRENGTHENING MARKETS, INCOME, AND SUPPLY (SECTION 32)

(INCLUDING TRANSFERS OF FUNDS)

Funds available under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c), shall be used only for commodity program expenses as authorized therein, and other related operating expenses, except for: (1) transfers to the Department of Commerce as authorized by the Fish and Wildlife Act of 1956 (16 U.S.C. 742a et seq.); (2) transfers otherwise provided in this Act; and (3) not more than \$23,880,000 for formulation and administration of marketing agreements and orders pursuant to the Agricultural Marketing Agreement Act of 1937 and the Agricultural Act of 1961 (Public Law 87–128).

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 012–5209–0–2–605	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	52,164	45,962	48,060
0198 Reconciliation adjustment	-2		
0199 Balance, start of year	52,162	45,962	48,060
Receipts:			
Current law:			
1110 30 Percent of Customs Duties, Funds for Strengthening Markets, Income and Supply (section 32)	24,520	26,410	26,462
1140 General Fund Payment, Funds for Strengthening Markets, Income, and Supply (section 32)		1	1
1199 Total current law receipts	24,520	26,411	26,463
1999 Total receipts	24,520	26,411	26,463
2000 Total: Balances and receipts	76,682	72,373	74,523
Appropriations:			
Current law:			
2101 Funds for Strengthening Markets, Income, and Supply (section 32)	-30,801	-24,447	-25,209
2103 Funds for Strengthening Markets, Income, and Supply (section 32)	-4	-1	-49
2132 Funds for Strengthening Markets, Income, and Supply (section 32)	83	86	88
2135 Funds for Strengthening Markets, Income, and Supply (section 32)	3		
2135 Funds for Strengthening Markets, Income, and Supply (section 32)		49	
2199 Total current law appropriations	-30,719	-24,313	-25,170
2999 Total appropriations	-30,719	-24,313	-25,170
5098 Reconciliation adjustment	-1		
5099 Balance, end of year	45,962	48,060	49,353

Program and Financing (in millions of dollars)

Identification code 012–5209–0–2–605	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Child nutrition program purchases	485	485	485
0004 State option contract		5	5
0005 Removal of defective commodities	1	2	3
0006 Disaster Relief		5	5
0007 2008 Farm Bill Specialty Crop Purchases	781	1,114	941
0091 Subtotal, Commodity program payments	1,267	1,611	1,439

0101 Administrative expenses	57	59	65
0192 Total direct program	1,324	1,670	1,504
0799 Total direct obligations	1,324	1,670	1,504
0811 Funds for Strengthening Markets, Income, and Supply (section 32) (Reimbursable)	7		
0900 Total new obligations, unexpired accounts	1,331	1,670	1,504

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	229	301	1
1021 Recoveries of prior year unpaid obligations	34		
1070 Unobligated balance (total)	263	301	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	30,801	24,447	25,209
1203 Appropriation (previously unavailable)(special or trust)	4	1	49
1220 Transferred to Food and Nutrition Service [012–3539]	-28,980	-22,598	-23,252
1220 Transferred to Department of Commerce [013–5139]	-377	-345	-414
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-83	-86	-88
1235 Appropriations precluded from obligation (special or trust)	-3		
1235 Appropriations precluded from obligation (special or trust) Temp CHIMP		-49	
1260 Appropriations, mandatory (total)	1,362	1,370	1,504
Spending authority from offsetting collections, mandatory:			
1800 Collected	6		
1801 Change in uncollected payments, Federal sources	1		
1850 Spending auth from offsetting collections, mand (total)	7		
1900 Budget authority (total)	1,369	1,370	1,504
1930 Total budgetary resources available	1,632	1,671	1,505
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	301	1	1

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	686	442	860
3010 New obligations, unexpired accounts	1,331	1,670	1,504
3020 Outlays (gross)	-1,541	-1,252	-1,550
3040 Recoveries of prior year unpaid obligations, unexpired	-34		
3050 Unpaid obligations, end of year	442	860	814
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	684	439	857
3200 Obligated balance, end of year	439	857	811

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	1,369	1,370	1,504
Outlays, gross:			
4100 Outlays from new mandatory authority	744	951	1,046
4101 Outlays from mandatory balances	797	301	504
4110 Outlays, gross (total)	1,541	1,252	1,550
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources:	-6		
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-1		
4160 Budget authority, net (mandatory)	1,362	1,370	1,504
4170 Outlays, net (mandatory)	1,535	1,252	1,550
4180 Budget authority, net (total)	1,362	1,370	1,504
4190 Outlays, net (total)	1,535	1,252	1,550

Funds for Strengthening Markets, Income, and Supply (Section 32) Program.—The Agriculture Appropriations Act of 1935 (7 U.S.C. 612c) established the Section 32 program. The purpose of the program is three-fold: to encourage the exportation of agricultural commodities and products, to encourage domestic consumption of agricultural products by diverting them, and to reestablish farmers' purchasing power by making payments in connection with the normal production of any agricultural commodity for domestic consumption. There is also a requirement that the funds available under Section 32 shall be principally devoted to perishable agricultural commodities (e.g., fruits and vegetables). Program funds are used

FUNDS FOR STRENGTHENING MARKETS, INCOME, AND SUPPLY (SECTION 32)—Continued in support of the three primary purposes specified in the program's authorizing legislation. Funds may be used to stabilize market conditions through purchasing surplus commodities which are in turn, distributed to nutrition assistance programs. A General Provision in this Budget proposes that carryover funds, with certain limitations, may be used to make direct payments under clause 3 of the authorizing legislation. Program funds are also used to purchase commodities that are distributed to schools as part of Child Nutrition Programs entitlements. Furthermore, the majority of these funds are transferred to the Food and Nutrition Service for commodity purchases under section 6 of the National School Lunch Act and other authorities specified in the Child Nutrition Programs statutes.

Marketing Agreements & Orders Program (MA&O).—MA&O programs are authorized by the Agricultural Marketing Agreement Act of 1937 ("AMAA"), as amended, 7 U.S.C. 60127; 67174. MA&O are binding on industry segments and regulate the marketing and handling of dairy products, fruits, vegetables, and specialty crops. The Orders are administered locally by marketing order committees and market administrators whose costs are funded through assessments on regulated handlers. Funds from Section 32 pay for the Federal costs of overseeing the MA&O program. Some costs are funded through assessments on regulated handlers.

Object Classification (in millions of dollars)

Identification code 012–5209–0–2–605	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	18	13	13
12.1 Civilian personnel benefits	6	5	5
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	3	1	1
25.2 Other services from non-Federal sources	16	16	16
25.3 Other goods and services from Federal sources	21	21	21
26.0 Supplies and materials: Grants of commodities to States	1,259	1,613	1,447
99.0 Direct obligations	1,324	1,670	1,504
99.0 Reimbursable obligations	7		
99.9 Total new obligations, unexpired accounts	1,331	1,670	1,504

Employment Summary

Identification code 012–5209–0–2–605	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	136	125	113
2001 Reimbursable civilian full-time equivalent employment	44	42	42

Trust Funds

EXPENSES AND REFUNDS, INSPECTION AND GRADING OF FARM PRODUCTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8015–0–7–352	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Deposits of Fees, Inspection and Grading of Farm Products, AMS	210	223	223
1140 Interest on Investments in Public Debt Securities, AMS	3	1	1
1140 Payments from General Fund, Wool Research, Development, and Promotion Trust Fund	2		
1199 Total current law receipts	215	224	224
1999 Total receipts	215	224	224
2000 Total: Balances and receipts	215	224	224
Appropriations:			
Current law:			
2101 Expenses and Refunds, Inspection and Grading of Farm Products	-215	-224	-224
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012–8015–0–7–352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Dairy products	10	11	11
0002 Specialty Crops	74	74	74
0003 Meat grading	32	30	30
0004 Poultry products	89	79	79
0005 Miscellaneous agricultural commodities	16	26	26
0006 Ware Houses	4	4	4
0900 Total new obligations, unexpired accounts	225	224	224
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	104	99	102
1021 Recoveries of prior year unpaid obligations	3	3	3
1070 Unobligated balance (total)	107	102	105
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	215	224	224
1222 Exercised borrowing authority transferred from other accounts [012–4336]	2		
1260 Appropriations, mandatory (total)	217	224	224
1930 Total budgetary resources available	324	326	329
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	99	102	105
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	30	31	30
3010 New obligations, unexpired accounts	225	224	224
3020 Outlays (gross)	-221	-222	-224
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-3	-3
3050 Unpaid obligations, end of year	31	30	27
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	30	31	30
3200 Obligated balance, end of year	31	30	27
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	217	224	224
Outlays, gross:			
4100 Outlays from new mandatory authority	116	157	157
4101 Outlays from mandatory balances	105	65	67
4110 Outlays, gross (total)	221	222	224
4180 Budget authority, net (total)	217	224	224
4190 Outlays, net (total)	221	222	224

Expenses and refunds, inspection and grading of farm products.—AMS' commodity grading programs provide grading, examination, and certification services for a wide variety of fresh and processed food commodities using Federally-approved grade standards and purchase specifications. Commodities graded include poultry, livestock, meat, dairy products, and fresh and processed fruits and vegetables. These programs use official grade standards which reflect the relative quality of a particular food commodity based on laboratory testing and characteristics such as taste, color, weight, and physical condition. Producers voluntarily request grading and certification services which are provided on a fee-for-service basis.

Object Classification (in millions of dollars)

Identification code 012–8015–0–7–352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	109	109	109
11.3 Other than full-time permanent	3	3	3
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	113	113	113
12.1 Civilian personnel benefits	47	47	47
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	11	10	10
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	5	5	5
25.2 Other services from non-Federal sources	30	30	30
25.3 Other goods and services from Federal sources	11	11	11
25.7 Operation and maintenance of equipment	1	1	1

26.0	Supplies and materials	1	1	1
31.0	Equipment	1	1	1
41.0	Grants, subsidies, and contributions	3	3	3
99.9	Total new obligations, unexpired accounts	225	224	224

Employment Summary

Identification code 012-8015-0-7-352	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,337	1,337	1,073

MILK MARKET ORDERS ASSESSMENT FUND**Program and Financing** (in millions of dollars)

Identification code 012-8412-0-8-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Administration	60	67	72
0802 Marketing service	8	11	12
0900 Total new obligations, unexpired accounts	68	78	84
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	68	78	84
1802 Offsetting collections (previously unavailable)		4	4
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced		-4	-4
1850 Spending auth from offsetting collections, mand (total)	68	78	84
1930 Total budgetary resources available	68	78	84
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	68	78	84
3020 Outlays (gross)	-68	-78	-84
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	68	78	84
Outlays, gross:			
4100 Outlays from new mandatory authority	68	78	84
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-68	-78	-84
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Milk Market Orders Assessment Fund displays the non-Federal costs of administering Federal milk marketing orders, and includes salaries and expenses, travel, and rent for office space.

The Secretary of Agriculture is authorized by the Agricultural Marketing Agreement Act of 1937, to issue Federal Milk Marketing Orders (FMMO) establishing minimum prices which handlers are required to pay for milk purchased from producers. Section 1403 of the 2018 Farm Bill requires AMS to implement changes to these milk price formulas through the FM-MOs. Public Law 118-158, Sec. 4101 (a)(1) extended the 2018 Farm Bill to September 30, 2025. There are currently 11 Federally-sanctioned milk market orders in operation. Market administrators are appointed by the Secretary and are responsible for carrying out the terms of specific marketing orders. Their operating expenses are financed by assessments on regulated handlers and partly by deductions from producers, which are reported to the AMS.

Object Classification (in millions of dollars)

Identification code 012-8412-0-8-351	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	33	44	47
11.3 Other than full-time permanent	2	1	2
11.5 Other personnel compensation	3	2	2
11.9 Total personnel compensation	38	47	51

12.1 Civilian personnel benefits	13	16	17
21.0 Travel and transportation of persons	5	3	3
23.2 Rental payments to others	4	5	6
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.2 Other services from non-Federal sources	2	2	2
26.0 Supplies and materials	2	2	2
31.0 Equipment	2	1	1
99.9 Total new obligations, unexpired accounts	68	78	84

Employment Summary

Identification code 012-8412-0-8-351	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	353	356	356

FARM PRODUCTION AND CONSERVATION**Federal Funds****FARM PRODUCTION AND CONSERVATION BUSINESS CENTER****SALARIES AND EXPENSES****(INCLUDING TRANSFERS OF FUNDS)**

For necessary expenses of the Farm Production and Conservation Business Center, \$214,000,000: Provided, That \$70,740,000 of amounts appropriated for the current fiscal year pursuant to section 1241(a) of the Farm Security and Rural Investment Act of 1985 (16 U.S.C. 3841(a)) shall be transferred to and merged with this 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 012-0180-0-1-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	303	304	285
0801 Reimbursable program activity	73		
0900 Total new obligations, unexpired accounts	376	304	285
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	244	244	214
1121 Appropriations transferred from other acct [012-1004]			71
1160 Appropriation, discretionary (total)	244	244	285
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [012-1004]	60	60	
Spending authority from offsetting collections, discretionary:			
1700 Collected	8	2	
1701 Change in uncollected payments, Federal sources	65		
1750 Spending auth from offsetting collections, disc (total)	73	2	
1900 Budget authority (total)	377	306	285
1930 Total budgetary resources available	377	306	287
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year		2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	69	105	74
3010 New obligations, unexpired accounts	376	304	285
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-339	-335	-289
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	105	74	70
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-169	-80	-80
3070 Change in uncollected pymts, Fed sources, unexpired	-65		
3071 Change in uncollected pymts, Fed sources, expired	154		
3090 Uncollected pymts, Fed sources, end of year	-80	-80	-80
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-100	25	-6
3200 Obligated balance, end of year	25	-6	-10

FARM PRODUCTION AND CONSERVATION BUSINESS CENTER—Continued
Program and Financing—Continued

Identification code 012–0180–0–1–351	2024 actual	2025 est.	2026 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	317	246	285
Outlays, gross:			
4010 Outlays from new discretionary authority	232	197	228
4011 Outlays from discretionary balances	47	72	49
4020 Outlays, gross (total)	279	269	277
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-19	-2	.....
4033 Non-Federal sources	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-21	-2	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-65	.....	.....
4052 Offsetting collections credited to expired accounts	13	.....	.....
4060 Additional offsets against budget authority only (total)	-52	.....	.....
4070 Budget authority, net (discretionary)	244	244	285
4080 Outlays, net (discretionary)	258	267	277
Mandatory:			
4090 Budget authority, gross	60	60	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	60	48	.....
4101 Outlays from mandatory balances .....	.....	18	12
4110 Outlays, gross (total)	60	66	12
4180 Budget authority, net (total)	304	304	285
4190 Outlays, net (total)	318	333	289

The Farm Production and Conservation (FPAC) Business Center (FBC) is a centralized shared service operational and administrative support agency within the FPAC Mission Area and headed by a Chief Operating Officer (COO). The FBC is responsible for financial management, budgeting, human resources, information technology, acquisitions/procurement, customer experience, internal controls, risk management, security and emergency management, strategic and annual planning, and other similar activities for the FPAC Mission area and component agencies, including the Farm Service Agency (FSA), the Natural Resources Conservation Service (NRCS), and Risk Management Agency (RMA). The FBC ensures that systems, policies, procedures, and practices are developed and implemented to provide a consistent enterprise-wide view that encompasses FSA, NRCS, and RMA and the services they require from those functions to effectively and efficiently deliver programs to American agricultural producers. The COO is responsible for ensuring that FPAC operational and administrative services are provided efficiently, effectively, and professionally and with a commitment to excellent customer service for FPAC, its customers, including farmers, ranchers, and forest landowners. The 2026 Budget requests \$214.0 million in discretionary appropriations and \$70.7 million in a transfer from the mandatory funding within NRCS, for a total funding amount of \$284.7 million.

Object Classification (in millions of dollars)

Identification code 012–0180–0–1–351	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	190	192	170
11.9 Total personnel compensation	190	192	170
12.1 Civilian personnel benefits	71	72	64
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	4	2	11
25.1 Advisory and assistance services	34	36	38
31.0 Equipment	3	1	1
99.0 Direct obligations	303	304	285
99.0 Reimbursable obligations	73	.....	.....
99.9 Total new obligations, unexpired accounts	376	304	285

Employment Summary

Identification code 012–0180–0–1–351	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,628	1,592	1,042

RISK MANAGEMENT AGENCY

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Risk Management Agency, \$60,000,000: Provided, That \$1,000,000 of the amount appropriated under this heading in this Act shall be available for compliance and integrity activities required under section 516(b)(2)(C) of the Federal Crop Insurance Act of 1938 (7 U.S.C. 1516(b)(2)(C)), and shall be in addition to amounts otherwise provided for such purpose: Provided further, That not to exceed \$1,000 shall be available for official reception and representation expenses, as authorized by 7 U.S.C. 1506(i).

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 012–2707–0–1–351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and Expenses	72	73	67
0799 Total direct obligations	72	73	67

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	66	66	60
1121 Appropriations transferred from other acct [012–4085]	7	.....	.....
1160 Appropriation, discretionary (total)	73	66	60
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [012–4085] ....	.....	7	7
1900 Budget authority (total)	73	73	67
1930 Total budgetary resources available	73	73	67
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11	6	14
3010 New obligations, unexpired accounts	72	73	67
3020 Outlays (gross)	-77	-65	-68
3050 Unpaid obligations, end of year	6	14	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	11	6	14
3200 Obligated balance, end of year	6	14	13

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	73	66	60
Outlays, gross:			
4010 Outlays from new discretionary authority	69	53	48
4011 Outlays from discretionary balances	8	5	13
4020 Outlays, gross (total)	77	58	61
Mandatory:			
4090 Budget authority, gross	7	7	7
Outlays, gross:			
4100 Outlays from new mandatory authority	6	6	6
4101 Outlays from mandatory balances	1	1	1
4110 Outlays, gross (total)	7	7
4180 Budget authority, net (total)	73	73	67
4190 Outlays, net (total)	77	65	68

The Risk Management Agency (RMA) was established under provisions of the Federal Agriculture Improvement and Reform Act of 1996 (1996 Act), P.L. 104–127, approved April 4, 1996. RMA is responsible for administration and oversight of the crop insurance program as authorized under the Federal Crop Insurance Act (7 U.S.C. 1501 et seq.). This account includes resources to maintain ongoing operations of the Federal crop insurance program and other functions assigned to RMA. The 2026 Budget

requests \$60 million in discretionary funds. RMA also plans to transfer \$7 million from mandatory FCIC funding for reviews, compliance and integrity under section 516(b)(2)(C) to the S&E account in 2026. By transferring these additional mandatory funds into the S&E account, RMA will be able to use these funds more efficiently and flexibly to maintain operations.

The Federal crop insurance program is delivered through private insurance companies. Certain administrative expenses incurred by the companies are reimbursed through mandatory funding that is reflected in the FCIC Fund account. RMA is provided approximately \$15 million in additional mandatory funding that is authorized in the Farm Bill for specific administrative and IT related costs in the FCIC fund. The funding is further enhanced by the availability of \$48 million in mandatory funding from the fees collected from the sale of insurance policies, which can be for administrative and IT related costs, and spent directly out of the FCIC fund.

Object Classification (in millions of dollars)

Identification code 012-2707-0-1-351	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	48	43	39
11.3 Other than full-time permanent	2	2	2
11.9 Total personnel compensation	50	45	41
12.1 Civilian personnel benefits	19	28	26
21.0 Travel and transportation of persons	2		
25.4 Operation and maintenance of facilities	1		
99.0 Direct obligations	72	73	67
99.9 Total new obligations, unexpired accounts	72	73	67

Employment Summary

Identification code 012-2707-0-1-351	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	408	413	394

CORPORATIONS

The following corporations and agencies are hereby authorized to make expenditures, within the limits of funds and borrowing authority available to each such corporation or agency and in accord with law, and to make contracts and commitments without regard to fiscal year limitations as provided by section 104 of the Government Corporation Control Act as may be necessary in carrying out the programs set forth in the budget for the current fiscal year for such corporation or agency, except as hereinafter provided.

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

FEDERAL CROP INSURANCE CORPORATION FUND

For payments as authorized by section 516 of the Federal Crop Insurance Act (7 U.S.C. 1516), such sums as may be necessary, 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 012-4085-0-3-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Indemnities	5,767	10,088	9,825
0002 Delivery Expenses	2,436	2,426	2,424
0003 Underwriting Gains	2,111	2,046	1,994
0004 All Others	21	21	21
0005 AMA	4	4	4
0799 Total direct obligations	10,339	14,585	14,268
0801 Reimbursable program - indemnities	11,674	6,752	6,587
0802 Reimbursable program - programs and activities	46	45	45
0899 Total reimbursable obligations	11,720	6,797	6,632
0900 Total new obligations, unexpired accounts	22,059	21,382	20,900

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	594	598	601
1021 Recoveries of prior year unpaid obligations	3	3	3
1070 Unobligated balance (total)	597	601	604
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	10,356	14,600	14,283
1220 Appropriations transferred to other acct [012-0502]	-10	-10	
1220 Appropriations transferred to other acct [012-2707]	-7	-7	-7
1220 Appropriations transferred to other acct [012-0520]			-10
1222 Appropriations transferred from other acct [012-4336]	4	4	4
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	10,341	14,585	14,268
Spending authority from offsetting collections, mandatory:			
1800 Collected	11,723	6,800	6,635
1801 Change in uncollected payments, Federal sources	-1		
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-3	-3	-3
1850 Spending auth from offsetting collections, mand (total)	11,719	6,797	6,632
1900 Budget authority (total)	22,060	21,382	20,900
1930 Total budgetary resources available	22,657	21,983	21,504
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	598	601	604

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,940	4,504	4,075
3010 New obligations, unexpired accounts	22,059	21,382	20,900
3020 Outlays (gross)	-21,492	-21,808	-20,959
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-3	-3
3050 Unpaid obligations, end of year	4,504	4,075	4,013
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	3,939	4,504	4,075
3200 Obligated balance, end of year	4,504	4,075	4,013

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	22,060	21,382	20,900
Outlays, gross:			
4100 Outlays from new mandatory authority	17,669	16,706	16,283
4101 Outlays from mandatory balances	3,823	5,102	4,676
4110 Outlays, gross (total)	21,492	21,808	20,959
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1		
4123 Non-Federal sources	-11,722	-6,800	-6,635
4130 Offsets against gross budget authority and outlays (total)	-11,723	-6,800	-6,635
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	1		
4160 Budget authority, net (mandatory)	10,338	14,582	14,265
4170 Outlays, net (mandatory)	9,769	15,008	14,324
4180 Budget authority, net (total)	10,338	14,582	14,265
4190 Outlays, net (total)	9,769	15,008	14,324

Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections	18	21	24
5092 Unexpired unavailable balance, EOY: Offsetting collections	21	24	27
5096 Unexpired unavailable balance, SOY: Appropriations	32	34	36
5098 Unexpired unavailable balance, EOY: Appropriations	34	36	38

The Federal Crop Insurance Corporation (FCIC) is administered by the Risk Management Agency (RMA), and provides economic stability to agriculture through crop insurance. The Federal crop insurance program includes products providing crop yield and revenue insurance, pasture, rangeland forage, and livestock insurance, as well as other educational and risk mitigation initiatives/tools. The Federal crop insurance program provides farmers with a risk management program that protects against agricultural production losses due to natural disasters such as drought, excessive moisture, hail, wind, lightning, and insects. In addition to these causes, revenue insurance programs are available to protect against loss of revenue. Federal crop insurance is available for more than 350 different commodities in over 3,066 counties covering all 50 states, and Puerto Rico.

FEDERAL CROP INSURANCE CORPORATION FUND—Continued

For the 2024 Crop Year, there were 1.2 million policies written with \$17.138 billion in premiums.

Federal crop insurance policies are sold and serviced by 12 private crop insurance companies that share in the risk on the policies they sell under terms set out by USDA's Standard Reinsurance Agreement. The government is projected to provide the companies \$2.1 billion a year in underwriting gains on average. In addition, the government pays the companies an Administrative and Operating (A&O) subsidy to offset the costs incurred to carry out the program. They reimburse approximately 16.1 percent of the premiums sold and pay \$2.463 billion a year in A&O on average. For the 2026 Budget, the combined payments to the companies are projected to be \$4.4 billion in combined subsidies.

The 2026 Budget requests funding to support \$14.268 billion in obligations. Funding estimates for 2025 and 2026 as well as the outyears are based on a 1.0 loss ratio, which is the statutory target loss ratio used for estimating future crop insurance costs.

The minimum level of coverage is Catastrophic (CAT) crop insurance, which compensates the farmer for losses exceeding 50 percent of the individual's average yield at 55 percent of the expected market price; the premium is entirely subsidized. The cost to the producer for CAT coverage is an annual administrative fee of \$655 per crop per county.

Additional coverage is available to producers and is commonly referred to as "buy-up" coverage. Policyholders can elect to be paid up to 100 percent of the market price established by FCIC for each unit of production their actual yield is less than the individual yield guarantee. Premium rates for additional coverage depend on the level of protection selected and vary from crop to crop and county to county. They also depend on the producer's average production history (APH). Producers are assessed a fee of \$30 per crop, per county, in addition to a share of the premium. The additional levels of insurance coverage are more attractive to farmers due to availability of optional units, other policy provisions not available with CAT coverage, and the ability to obtain a level of protection that permits them to use crop insurance as loan collateral and to achieve greater financial security.

Revenue protection for specified products is provided by extending traditional crop insurance protection, based on actual production history, to include price variability based on futures market prices. Producers have a choice of revenue protection (protection against loss of revenue caused by low prices, low yields, or a combination of both) or yield protection (protection for production losses only) within one Basic Provision and the applicable Crop Provision.

Currently for revenue protection, the farmer can opt to cover the projected or the harvest price. Traditional revenue insurance only protects against a projected price, where the farmer is guaranteed a price at the time of planting. Revenue coverage that protects the price at the time of harvest guarantees the price to the farmer for the higher of the projected price or the harvest price. This additional revenue protection allows farmers to hedge against low prices at harvest. The harvest price protection policies are more costly than traditional revenue coverage and therefore more heavily subsidized by the government. Almost all farmers choose the harvest price option because taxpayers pay such a large portion of the extra premium.

A crop insurance policy also contains coverage for when a producer is prevented from planting their crop due to weather and other perils. When an insured producer is unable to plant their crop within the planting time period because of excessive drought or moisture, they may file a prevented planting claim, which pays a portion of their full coverage level. It is optional for the producer to plant a second crop on the acres. If the producer does, the prevented planting claim on the first crop is reduced and the producer's APH is updated to incorporate that year. If the producer does not plant a second crop, they get their full prevented planting claim, and their APH is not affected in subsequent years for premium calculation purposes.

The following table illustrates Crop Year statistics used to prepare the 2025 Budget. Crop Year is generally all activity for crops from July 1-June 30 of a given year.

	2024 est.	2025 est.	2026 est.
Number of States	50	50	50
Number of counties	3,191	3,192	3,194
Insurance acreage (millions)	539	544	557
Producer premium (millions)	7,457	6,885	6,752
Premium subsidy (millions)	11,768	10,433	10,088
Total premium (millions)	19,225	17,318	16,840
Indemnities (millions)	18,565	14,948	16,840
Loss ratio	0.97	0.86	1.00

Financing.—The Corporation is authorized under the Federal Crop Insurance Act, as amended, to use funds from the issuance of capital stock which provides working capital for the Corporation.

Receipts, which are for deposit to this fund, mainly come from premiums paid by farmers. The principal payments from this fund are for indemnities to insured farmers, and administrative expenses for approved insurance providers.

Premium subsidies are authorized by section 508(b) of the Federal Crop Insurance Act, as amended, and are received through appropriations.

Object Classification (in millions of dollars)

Identification code 012-4085-0-3-351	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services-Agriculture Risk Protection Act of 2000 Initiative	25	25	25
25.2 Other services from non-Federal sources	4,547	4,472	4,418
42.0 Insurance claims and indemnities	5,767	10,088	9,825
99.0 Direct obligations	10,339	14,585	14,268
Reimbursable obligations:			
42.0 Insurance claims and indemnities	11,674	6,752	6,587
42.0 Programs and Activities	46	45	45
99.0 Reimbursable obligations	11,720	6,797	6,632
99.9 Total new obligations, unexpired accounts	22,059	21,382	20,900

FARM SERVICE AGENCY

Federal Funds

ASSISTANCE FOR FARMERS AND RANCHERS ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-1124-0-1-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Land Loss Assistance	242		
0003 Marketing Assistance for Specialty Crops		2,499	
0900 Total new obligations, unexpired accounts (object class 41.0)	242	2,499	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	250	8	8
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336]		2,650	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced		-151	
1260 Appropriations, mandatory (total)		2,499	
1930 Total budgetary resources available	250	2,507	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	8	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	241	1,356
3010 New obligations, unexpired accounts	242	2,499	
3020 Outlays (gross)	-3	-1,384	-834
3041 Recoveries of prior year unpaid obligations, expired	-6		
3050 Unpaid obligations, end of year	241	1,356	522

Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	241
3200	Obligated balance, end of year	241	1,356
			522
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		2,499
Outlays, gross:			
4100	Outlays from new mandatory authority		1,348
4101	Outlays from mandatory balances	3	36
			834
4110	Outlays, gross (total)	3	1,384
4180	Budget authority, net (total)		2,499
4190	Outlays, net (total)	3	1,384
			834

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Farm Service Agency, \$950,000,000: Provided, That the Secretary is authorized to use the services, facilities, and authorities (but not the funds) of the Commodity Credit Corporation to make program payments for all programs administered by the Agency: Provided further, That other funds made available to the Agency for authorized activities may be advanced to and merged with this account: Provided further, That of the amount appropriated under this heading, \$696,594,000 shall be made available to county offices, to remain available until expended: Provided further, That, notwithstanding the preceding proviso, any funds made available to county offices in the current fiscal year that the Administrator of the Farm Service Agency deems to exceed or not meet the amount needed for the county offices may be transferred to or from the Farm Service Agency for necessary 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 012–0600–0–1–351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Agricultural Sector Support	1,233	1,233	969
0300 Subtotal, direct program	1,233	1,233	969
0801 Farm loans	310	310	236
0802 Other programs	10	10	10
0899 Total reimbursable obligations	320	320	246
0900 Total new obligations, unexpired accounts	1,553	1,553	1,215
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	99	106	79
1012 Unobligated balance transfers between expired and unexpired accounts	16	10	10
1021 Recoveries of prior year unpaid obligations	2	1	1
1070 Unobligated balance (total)	117	117	90
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,210	1,209	950
Spending authority from offsetting collections, discretionary:			
1700 Collected	314	306	236
1701 Change in uncollected payments, Federal sources	31		
1750 Spending auth from offsetting collections, disc (total)	345	306	236
1900 Budget authority (total)	1,555	1,515	1,186
1930 Total budgetary resources available	1,672	1,632	1,276
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-13		
1941 Unexpired unobligated balance, end of year	106	79	61
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	292	244	281
3010 New obligations, unexpired accounts	1,553	1,553	1,215
3011 Obligations ("upward adjustments"), expired accounts	11		
3020 Outlays (gross)	-1,582	-1,515	-1,346
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-1	-1
3041 Recoveries of prior year unpaid obligations, expired	-28		
3050 Unpaid obligations, end of year	244	281	149
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-50	-37	-37

3070	Change in uncollected pymts, Fed sources, unexpired	-31		
3071	Change in uncollected pymts, Fed sources, expired	44		
3090	Uncollected pymts, Fed sources, end of year	-37	-37	-37
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	242	207	244
3200	Obligated balance, end of year	207	244	112
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	1,555	1,515	1,186
Outlays, gross:				
4010	Outlays from new discretionary authority	1,343	1,273	996
4011	Outlays from discretionary balances	239	242	350
4020	Outlays, gross (total)	1,582	1,515	1,346
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-318	-306	-236
4033	Non-Federal sources	-2		
4040	Offsets against gross budget authority and outlays (total)	-320	-306	-236
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-31		
4052	Offsetting collections credited to expired accounts	6		
4060	Additional offsets against budget authority only (total)	-25		
4070	Budget authority, net (discretionary)	1,210	1,209	950
4080	Outlays, net (discretionary)	1,262	1,209	1,110
4180	Budget authority, net (total)	1,210	1,209	950
4190	Outlays, net (total)	1,262	1,209	1,110

The Farm Service Agency (FSA) was established October 13, 1994, pursuant to the Federal Crop Insurance Reform and Department of Agriculture Reorganization Act of 1994, P.L. 103–354. The Department of Agriculture Reorganization Act of 1994 was amended on April 4, 1996, by the Federal Agriculture Improvement and Reform Act of 1996 (1996 Act), Public Law 104–127. FSA administers a variety of activities, such as farm income support programs through various loans and payments; the Conservation Reserve Program (CRP); the Emergency Conservation Program (ECP); the Emergency Forest Restoration Program (EFRP); the Hazardous Waste Management Program; farm ownership, farm operating, emergency disaster, and other loan programs; and the Noninsured Crop Disaster Assistance Program, which provides crop loss protection for growers of many crops for which crop insurance is not available.

This consolidated administrative expense account includes funds to cover expenses of programs administered by, and functions assigned to, FSA. The funds consist of direct appropriation, transfers from program loan accounts under credit reform procedures, user fees, and advances and reimbursements from other sources. This is a consolidated account for administrative expenses of national, regional, State, and county offices. The 2026 Budget requests a total of \$1.186 billion for administrative expenses.

USDA's Service Center Agencies comprise FSA, Natural Resources Conservation Service, and Rural Development offices that act as separate franchises, with offices often located adjacent to each other. Prior efforts to improve the efficiency of USDA's county-based offices have resulted in significant co-location and the introduction of new information technology to simplify customer transactions.

Farm programs.—These programs provide an economic safety net through farm income support to eligible producers, cooperatives, and associations to help improve the economic stability and viability of the agricultural sector and to ensure the production and marketing of an adequate and reasonably priced supply of food and fiber. Activities of the Agency include providing Price Loss Coverage and Agriculture Risk Coverage, providing Marketing Assistance Loans and loan deficiency payments enabling recipients to continue farming operations without marketing their product immediately after harvest, and providing a financial safety net to eligible producers when natural disasters adversely affect their farming operation. These programs range from covering losses of grazing under the Livestock Forage Disaster Program; orchard trees and nursery to help replant or rehabilitate trees under the Tree Assistance Program; production under the Noninsured Crop Disaster Assistance Program; livestock under the Livestock Indemnity Program; and livestock, honeybees and farm raised fish

SALARIES AND EXPENSES—Continued

losses not covered under the previously listed programs under the Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish.

Farm program activities include the following functions dealing with the administration of programs carried out through the farmer committee system of the FSA: (1) developing program regulations and procedures; (2) collecting and compiling basic data for individual farms and producers; (3) establishing individual farm base acres for farm planting history; (4) notifying producers of established base acres and farm planting histories; (5) conducting referendums and certifying results; (6) accepting farmer certifications and checking compliance for specific purposes; (7) processing commodity loan documents and issuing checks; (8) processing Price Loss Coverage and Agriculture Risk Coverage payments and issuing checks; (9) certifying payment eligibility and monitoring payment limitations; and (10) processing farm storage facility loans and issuing checks.

Conservation and environment.—These programs assist agricultural producers and landowners in implementing practices to conserve soil, water, air, and wildlife resources on America's farmland and ranches to help protect the human and natural environment. Objectives of the Agency include improving environmental quality, protecting natural resources, and enhancing habitat for fish and wildlife, including threatened and endangered species through enrollment in CRP; providing ECP funding for farmers and ranchers to rehabilitate damaged farmland and for carrying out emergency conservation measures during periods of severe drought or flooding; restoring health of non-industrial private forests damaged by natural disaster through the implementation of EFRP; protecting the public health of communities through implementation of the Hazardous Waste Management Program; and implementing contracting, financial reporting, and other administrative operations processes. These activities include: (a) processing producer requests for conservation cost-sharing and issuing conservation reserve rental payments; and (b) transferring funds to the Natural Resources Conservation Service and other agencies for other conservation programs.

Farm loans (reimbursable).—Funding for farm loan administrative expenses is transferred to this account from the Agricultural Credit Insurance Fund (ACIF) to administer the direct and guaranteed loan programs. These programs provide an important safety net for producers, ensuring capital is available for essential farm operating and ownership purposes. Objectives of the Agency include improving the economic viability of farmers and ranchers, responding to loan making and servicing requests, and maximizing financial and technical assistance to family farms. Activities include reviewing and making determinations on direct loan and loan guarantee applications, servicing the loan portfolio, and providing technical assistance and guidance to agricultural lenders and new and existing producers.

Other reimbursable activities.—FSA collects administrative fees or receives reimbursements for services performed by Federal and county office employees on behalf of other Federal agencies, CCC, industry, and others.

Object Classification (in millions of dollars)

Identification code 012–0600–0–1–351	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	127	127	100
12.1 Civilian personnel benefits	53	53	43
21.0 Travel and transportation of persons	8	8	6
23.1 Rental payments to GSA	10	10	8
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	7	7	6
24.0 Printing and reproduction	2	2	1
25.1 Advisory and assistance services	89	89	71
25.2 Other services from non-Federal sources	2	2	1
25.3 Other goods and services from Federal sources	27	27	21
25.7 Operation and maintenance of equipment	43	43	34
26.0 Supplies and materials	2	2	1
31.0 Equipment	106	106	83
32.0 Land and structures	3	3	2
41.0 Grants, subsidies, and contributions	752	752	591
42.0 Insurance claims and indemnities	1	1	.....
99.0 Direct obligations	1,233	1,233	969
99.0 Reimbursable obligations	320	320	246

99.9	Total new obligations, unexpired accounts	1,553	1,553	1,215
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Employment Summary

Identification code 012–0600–0–1–351	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,120	1,120	880
2001 Reimbursable civilian full-time equivalent employment	1,987	1,987	1,561

STATE MEDIATION 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 012–0170–0–1–351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 State mediation grants	6	7	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	6	7	.....
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	.....
1930 Total budgetary resources available	7	7	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	4
3010 New obligations, unexpired accounts	6	7	.....
3020 Outlays (gross)	-6	-5	-4
3050 Unpaid obligations, end of year	2	4	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	4
3200 Obligated balance, end of year	2	4	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7	7	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	4	3	.....
4011 Outlays from discretionary balances	2	2	4
4020 Outlays, gross (total)	6	5	4
4180 Budget authority, net (total)	7	7	.....
4190 Outlays, net (total)	6	5	4

This grant program is authorized by Title V of the Agricultural Credit Act of 1987, P.L. 100–233, as amended. Originally designed to address agricultural credit disputes, the program was expanded by the Federal Crop Insurance Reform and Department of Agriculture Reorganization Act of 1994 (P.L. 103–354) to include other agricultural issues such as wetland determinations, conservation compliance, rural water loan programs, grazing on National Forest System lands, and pesticide use. Grants are made to States whose agricultural mediation programs have been certified by the Farm Service Agency. A grant will not exceed 79 percent of the total fiscal year funds that a qualifying State requires to operate and administer its agricultural mediation program. In no case will the total amount of a grant exceed \$500,000 annually. The 2026 Budget does not request funding for this program.

GEOGRAPHICALLY DISADVANTAGED FARMERS AND RANCHERS

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 012–2701–0–1–351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Geographically disadvantaged farmers and ranchers program	4	4	8
0900 Total new obligations, unexpired accounts (object class 41.0)	4	4	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	8	8
1001 Discretionary unobligated balance brought fwd, Oct 1	8	8	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4	4	
1930 Total budgetary resources available	12	12	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	8	
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	4	4	8
3020 Outlays (gross)	-4	-4	-4
3050 Unpaid obligations, end of year			4
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4	4	
Outlays, gross:			
4011 Outlays from discretionary balances	4	4	4
4180 Budget authority, net (total)	4	4	
4190 Outlays, net (total)	4	4	4

The Reimbursement Transportation Cost Payment Program for Geographically Disadvantaged Farmers and Ranchers (RTCP) was established in the Food, Conservation, and Energy Act of 2008. The Agricultural Act of 2014 permanently re-authorized RTCP for 2012 and each succeeding fiscal year subject to appropriated funding. The purpose of RTCP is to offset a portion of the higher cost of transporting agricultural inputs and commodities over long distances. This program assists farmers and ranchers residing outside the 48 contiguous states that are at a competitive disadvantage when transporting agriculture products to the market. RTCP benefits are calculated based on the costs incurred by the producer for transportation of the agricultural commodity or inputs during a fiscal year, subject to an \$8,000 per producer cap per fiscal year. The Reimbursement Transportation Cost Payment Program for Geographically Disadvantaged Farmers and Ranchers received appropriations in Public Law 119–4 for \$3.5 million. The 2026 Budget does not request funding for this program.

EMERGENCY CONSERVATION PROGRAM

For an additional amount for "Emergency Conservation Program", \$828,000,000, to remain available until expended: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 012–3316–0–1–453	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Emergency conservation program	194	270	209
0900 Total new obligations, unexpired accounts (object class 41.0)	194	270	209
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	517	363	935
1001 Discretionary unobligated balance brought fwd, Oct 1	517	363	
1021 Recoveries of prior year unpaid obligations	39	14	
1033 Recoveries of prior year paid obligations	1		

1070 Unobligated balance (total)	557	377	935
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		828	
1930 Total budgetary resources available	557	1,205	935
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	363	935	726

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	165	183	289
3010 New obligations, unexpired accounts	194	270	209
3020 Outlays (gross)	-137	-150	-233
3040 Recoveries of prior year unpaid obligations, unexpired	-39	-14	
3050 Unpaid obligations, end of year	183	289	265
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	165	183	289
3200 Obligated balance, end of year	183	289	265

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross		828	
Outlays, gross:			
4010 Outlays from new discretionary authority		41	
4011 Outlays from discretionary balances	137	109	233
4020 Outlays, gross (total)	137	150	233
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4070 Budget authority, net (discretionary)		828	
4080 Outlays, net (discretionary)	136	150	233
4180 Budget authority, net (total)		828	
4190 Outlays, net (total)	136	150	233

Memorandum (non-add) entries:

5103 Unexpired unavailable balance, SOY: Fulfilled purpose	20	20	
5104 Unexpired unavailable balance, EOY: Fulfilled purpose	20		

The Emergency Conservation Program (ECP) was authorized by the Agricultural Credit Act of 1978 (16 U.S.C. 2201–05). It provides funds for sharing the cost of emergency measures to deal with cases of severe damage to farmlands and rangelands resulting from natural disasters. During 2024, 41 States and 3 territories participated in ECP, with new or continued activity from the previous year, involving approximately \$135 million in cost-share and technical assistance fund allocations. The 2026 Budget does not request funding for ECP. While the Budget does not request additional funding for the ECP, it reflects approximately \$935 million in funds carried forward to aid producers following natural disasters.

EMERGENCY FOREST RESTORATION PROGRAM

For an additional amount for "Emergency Forest Restoration Program", \$356,535,000, to remain available until expended: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 012–0171–0–1–453	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 EFRP	24	201	124
0900 Total new obligations, unexpired accounts (object class 41.0)	24	201	124
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	368	387	543
1001 Discretionary unobligated balance brought fwd, Oct 1	368	387	
1021 Recoveries of prior year unpaid obligations	43		
1070 Unobligated balance (total)	411	387	543

EMERGENCY FOREST RESTORATION PROGRAM—Continued
Program and Financing—Continued

Identification code 012–0171–0–1–453	2024 actual	2025 est.	2026 est.
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		357	
1930 Total budgetary resources available	411	744	543
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	387	543	419
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	137	101	249
3010 New obligations, unexpired accounts	24	201	124
3020 Outlays (gross)	-17	-53	-71
3040 Recoveries of prior year unpaid obligations, unexpired	-43		
3050 Unpaid obligations, end of year	101	249	302
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	137	101	249
3200 Obligated balance, end of year	101	249	302
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		357	
Outlays, gross:			
4010 Outlays from new discretionary authority		18	
4011 Outlays from discretionary balances	17	35	71
4020 Outlays, gross (total)	17	53	71
4180 Budget authority, net (total)		357	
4190 Outlays, net (total)	17	53	71
Memorandum (non-add) entries:			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose	19	19	
5104 Unexpired unavailable balance, EOY: Fulfilled purpose	19		

The Emergency Forest Restoration Program (EFRP) provides payments to eligible owners of non-industrial private forest to implement emergency measures to restore land damaged by a natural disaster. During 2024, 17 States participated in EFRP with new or continued activity from the previous year, involving approximately \$17 million in cost-share and technical assistance fund outlays. The 2026 Budget does not include funding for EFRP. While the Budget does not request additional funding for the EFRP, it reflects approximately \$543 million in funds carried forward to aid producers following natural disasters.

GRASSROOTS SOURCE WATER PROTECTION 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 012–3304–0–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Grassroots source water payments	7	8	
0900 Total new obligations, unexpired accounts (object class 41.0)	7	8	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]	1		
1900 Budget authority (total)	8	7	
1930 Total budgetary resources available	8	8	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1

3010 New obligations, unexpired accounts	7	8	
3020 Outlays (gross)	-7	-7	
3050 Unpaid obligations, end of year		1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7	7	
Outlays, gross:			
4010 Outlays from new discretionary authority	7	7	
Mandatory:			
4090 Budget authority, gross	1		
4180 Budget authority, net (total)	8	7	
4190 Outlays, net (total)	7	7	

The Grassroots Source Water Protection Program (GSWPP) is a joint project by USDA's Farm Service Agency and the nonprofit National Rural Water Association. It is designed to help prevent source water pollution in States through voluntary practices installed by producers at the local level. GSWPP uses onsite technical assistance capabilities of each State rural water association that operates a wellhead or groundwater protection program in the State. State rural water associations can deliver assistance in developing source water protection plans within priority watersheds for the common goal of preventing the contamination of drinking water supplies. The 2026 Budget does not request funding for this program.

AGRICULTURAL CREDIT INSURANCE FUND PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed farm ownership (7 U.S.C. 1922 et seq.) and operating (7 U.S.C. 1941 et seq.) loans, and emergency loans (7 U.S.C. 1961 et seq.), to be available from funds in the Agricultural Credit Insurance Fund, as follows: \$3,500,000,000 for guaranteed farm ownership loans and \$2,405,748,000 for farm ownership direct loans; \$2,000,000,000 for unsubsidized guaranteed operating loans and \$1,633,000,000 for direct operating loans; and emergency loans, \$14,388,000, notwithstanding section 346(b)(2)(A)(i)(I) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1994(b)(2)(A)(i)(I)).

For the cost of direct and guaranteed loans and grants, including the cost of modifying loans as defined in section 502 of the Congressional Budget Act of 1974, as follows: \$1,000,000 for emergency loans, to remain available until expended; and \$30,553,000 for direct farm ownership loans.

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, \$252,474,000: Provided, That of this amount, \$236,474,000 shall be paid to the appropriation for "Farm Service Agency, Salaries and Expenses".

Funds appropriated by this Act to the Agricultural Credit Insurance Program Account for farm ownership, operating and emergency direct loans and loan guarantees may be transferred among these programs: Provided, That the Committees on Appropriations of both Houses of Congress are notified at least 15 days in advance of any transfer.

DAIRY INDEMNITY PROGRAM

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses involved in making indemnity payments to dairy farmers and manufacturers of dairy products under a dairy indemnity program, such sums as may be necessary, to remain available until expended: Provided, That such program is carried out by the Secretary in the same manner as the dairy indemnity program described in the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2001 (Public Law 106–387, 114 Stat. 1549A-12).

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 012–1140–0–1–351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Administrative expenses - PLCE	15	20	16
0012 Dairy Indemnity	2	1	1
0013 IRA Payments to distressed borrowers	853	207	

0091	Direct program activities, subtotal	870	228	17
	Credit program obligations:			
0701	Direct loan subsidy	19	53	32
0702	Loan guarantee subsidy	1		
0703	Subsidy for modifications of direct loans	37	1	
0705	Reestimates of direct loan subsidy	323	398	
0706	Interest on reestimates of direct loan subsidy	6	17	
0707	Reestimates of loan guarantee subsidy	1	4	
0708	Interest on reestimates of loan guarantee subsidy		3	
0709	Administrative expenses	306	306	236
0791	Direct program activities, subtotal	693	782	268
0900	Total new obligations, unexpired accounts	1,563	1,010	285
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,079	208	1
1001	Discretionary unobligated balance brought fwd, Oct 1	8		
1033	Recoveries of prior year paid obligations	14		
1070	Unobligated balance (total)	1,093	208	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	380	380	284
	Appropriations, mandatory:			
1200	Appropriation	332	423	1
1900	Budget authority (total)	712	803	285
1930	Total budgetary resources available	1,805	1,011	286
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-34		
1941	Unexpired unobligated balance, end of year	208	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	119	117	26
3010	New obligations, unexpired accounts	1,563	1,010	285
3020	Outlays (gross)	-1,564	-1,101	-301
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	117	26	10
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	119	117	26
3200	Obligated balance, end of year	117	26	10
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	380	380	284
	Outlays, gross:			
4010	Outlays from new discretionary authority	331	369	278
4011	Outlays from discretionary balances	14	14	22
4020	Outlays, gross (total)	345	383	300
	Mandatory:			
4090	Budget authority, gross	332	423	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	331	423	1
4101	Outlays from mandatory balances	888	295	
4110	Outlays, gross (total)	1,219	718	1
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-14		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	14		
4160	Budget authority, net (mandatory)	332	423	1
4170	Outlays, net (mandatory)	1,205	718	1
4180	Budget authority, net (total)	712	803	285
4190	Outlays, net (total)	1,550	1,101	301

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

Identification code 012-1140-0-1-351	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Farm Ownership	2,059	2,579	2,406
115002 Farm Operating	1,075	1,633	1,633
115003 Emergency Disaster	8	26	14
115004 Indian Tribe Land Acquisition		20	
115999 Total direct loan levels	3,142	4,258	4,053
Direct loan subsidy (in percent):			
132001 Farm Ownership	-75	1.95	1.27
132002 Farm Operating	1.69	-61	-81
132003 Emergency Disaster	9.31	11.64	6.95
132004 Indian Tribe Land Acquisition		-5.32	

132999	Weighted average subsidy rate	0.11	0.99	0.45
	Direct loan subsidy budget authority:			
133001	Farm Ownership	-15	50	31
133002	Farm Operating	18	-10	-13
133003	Emergency Disaster	1	3	1
133004	Indian Tribe Land Acquisition		-1	
133999	Total subsidy budget authority	4	42	19
	Direct loan subsidy outlays:			
134001	Farm Ownership	-48	20	29
					134002	Farm Operating	35	-32	-9
134003	Emergency Disaster	-1	-3	4
					134999	Total subsidy outlays	-14	-15	24
	Direct loan reestimates:			
135001	Farm Ownership	152	337	
135002	Farm Operating	-181	-125	
135003	Emergency Disaster	-46	-18	
135012	Farm Operating—ARRA	-2		
					135999	Total direct loan reestimates	-77	194	
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Farm Ownership—Unsubsidized	1,486	3,500	3,500
215002	Farm Operating—Unsubsidized	766	2,118	2,000
215005	Conservation—Guaranteed		150	
215999	Total loan guarantee levels	2,252	5,768	5,500
	Guaranteed loan subsidy (in percent):			
232001	Farm Ownership—Unsubsidized	-46	-54	-53
232002	Farm Operating—Unsubsidized	0.07	-20	-26
232005	Conservation—Guaranteed		-61	
232999	Weighted average subsidy rate	-28	-42	-43
	Guaranteed loan subsidy budget authority:			
233001	Farm Ownership—Unsubsidized	-7	-19	-19
233002	Farm Operating—Unsubsidized	1	-4	-5
233005	Conservation—Guaranteed		-1	
					233999	Total subsidy budget authority	-6	-24	-24
	Guaranteed loan subsidy outlays:			
234001	Farm Ownership—Unsubsidized	-7	-165	-23
234002	Farm Operating—Unsubsidized	1	-185	-6
234005	Conservation—Guaranteed		-1	
234999	Total subsidy outlays	-6	-351	-29
	Guaranteed loan reestimates:			
235001	Farm Ownership—Unsubsidized	-41	-43	
235002	Farm Operating—Unsubsidized	-26	-45	
235003	Farm Operating—Subsidized		-5	
					235999	Total guaranteed loan reestimates	-67	-93	
	Administrative expense data:			
3510	Budget authority	326	326	252
3580	Outlays from balances	12	5	7
3590	Outlays from new authority	326	326	252

The Agricultural Credit Insurance Fund program account's loans are authorized by Title III of the Consolidated Farm and Rural Development Act. The program account includes subsidies to provide direct and guaranteed loans for farm ownership, farm operating, and emergency loans to individuals. The language changes included in this account for the FY26 Budget ensure that the Direct Farm Ownership loans are fully available for all eligible farmers throughout the fiscal year, and makes emergency farm loan BA transferrable among the other risk categories with notification to Congress. The 2026 Budget requests \$31.5 million for loan subsidies, and a collective program level of \$9.553 billion for all loan and loan guarantees combined.

Under the Dairy Indemnity Program, payments are made to farmers and manufacturers of dairy products who are directed to remove their milk or milk products from commercial markets because they contain residues of chemicals that have been registered and approved by the Federal Government, other chemicals, nuclear radiation, or nuclear fallout. Indemnification may also be paid for cows producing such milk. In 2024, \$2.0 million was paid to producers who filed claims under the program. The 2026 Budget requests such sums as may be necessary, which are estimated to be \$500,000 for this program in 2026.

AGRICULTURAL CREDIT INSURANCE FUND PROGRAM ACCOUNT—Continued

Object Classification (in millions of dollars)

Identification code 012-1140-0-1-351	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	306	306	236
41.0 Grants, subsidies, and contributions	1,257	704	49
99.9 Total new obligations, unexpired accounts	1,563	1,010	285

AGRICULTURAL CREDIT INSURANCE FUND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4212-0-3-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Capitalized costs	38	10	5
Credit program obligations:			
0710 Direct loan obligations	3,142	4,258	4,052
0713 Payment of interest to Treasury	564	629	575
0740 Negative subsidy obligations	16	10	13
0741 Modification savings		47	
0742 Downward reestimates paid to receipt accounts	274	188	
0743 Interest on downward reestimates	132	32	
0791 Direct program activities, subtotal	4,128	5,164	4,640
0900 Total new obligations, unexpired accounts	4,166	5,174	4,645

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,558	1,897	614
1021 Recoveries of prior year unpaid obligations	123	150	
1023 Unobligated balances applied to repay debt	-2,310	-1,897	-614
1024 Unobligated balance of borrowing authority withdrawn	-123	-150	
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	250		
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation (MAT cost transferred from the general fund)	49	49	
Borrowing authority, mandatory:			
1400 Borrowing authority	3,448	5,000	5,000
Spending authority from offsetting collections, mandatory:			
1800 Collected	2,321	2,741	2,808
1801 Change in uncollected payments, Federal sources	1	1	1
1820 Capital transfer of spending authority from offsetting collections to general fund	-5	-3	
1825 Spending authority from offsetting collections applied to repay debt	-1	-2,000	-2,800
1850 Spending auth from offsetting collections, mand (total)	2,316	739	9
1900 Budget authority (total)	5,813	5,788	5,009
1930 Total budgetary resources available	6,063	5,788	5,009
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,897	614	364

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	610	653	889
3010 New obligations, unexpired accounts	4,166	5,174	4,645
3020 Outlays (gross)	-4,000	-4,788	-4,702
3040 Recoveries of prior year unpaid obligations, unexpired	-123	-150	
3050 Unpaid obligations, end of year	653	889	832
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-8	-9
3070 Change in uncollected pymts, Fed sources, unexpired	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-8	-9	-10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	603	645	880
3200 Obligated balance, end of year	645	880	822

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	5,813	5,788	5,009
Financing disbursements:			
4110 Outlays, gross (total)	4,000	4,788	4,702

Offsets against gross financing authority and disbursements:

Offsetting collections (collected) from:			
4120 Federal Sources: Reestimate payment from program account	-330	-414	
4120 Federal Sources: Subsidy payment from program account	-17	-46	-40
4120 Federal sources: Modification Payment from Program Account	-37	-1	
4120 Federal sources: Payment from liquidating account		-2	
4122 Federal Sources: Interest on uninvested funds	-120	-134	-134
4123 Repayments of principal	-1,415	-1,558	-1,916
4123 Repayments of interest	-400	-582	-714
4123 Sale of Foreclosed Property/Other	-1		
4123 Downward Adjustments PY paid obligations	-2	-4	-4
4123 Fees	-1		
4130 Offsets against gross budget authority and outlays (total)	-2,323	-2,741	-2,808
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-1	-1	-1
4143 Recoveries of prior year paid obligations, unexpired accounts	2		
4150 Additional offsets against budget authority only (total)	1	-1	-1
4160 Budget authority, net (mandatory)	3,491	3,046	2,200
4170 Outlays, net (mandatory)	1,677	2,047	1,894
4180 Budget authority, net (total)	3,491	3,046	2,200
4190 Outlays, net (total)	1,677	2,047	1,894

Status of Direct Loans (in millions of dollars)

Identification code 012-4212-0-3-351	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	4,552	4,262	4,052
1121 Limitation available from carry-forward		73	
1142 Unobligated direct loan limitation (-)	-1,410		
1143 Unobligated limitation carried forward (P.L. xx) (-)		-77	
1150 Total direct loan obligations	3,142	4,258	4,052
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	15,240	16,774	19,507
1231 Disbursements: Direct loan disbursements	2,957	4,423	4,423
1251 Repayments: Repayments and prepayments	-1,636	-1,621	-1,621
1263 Write-offs for default: Direct loans		-63	-63
1264 Other adjustments, net (+ or -)	213	-6	-6
1290 Outstanding, end of year	16,774	19,507	22,240

Balance Sheet (in millions of dollars)

Identification code 012-4212-0-3-351	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	2,558	1,897
Investments in U.S. securities:		
1106 Receivables, net	335	414
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	15,240	16,774
1402 Interest receivable	266	330
1404 Foreclosed property	9	9
1405 Allowance for subsidy cost (-)	162	-66
1405 Allowance for Interest Receivable (-)		
1499 Net present value of assets related to direct loans	15,677	17,047
1999 Total assets	18,570	19,358
LIABILITIES:		
Federal liabilities:		
2103 Debt	18,165	19,138
2105 Other	404	219
2201 Non-Federal liabilities: Accounts payable	1	1
2999 Total liabilities	18,570	19,358
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	18,570	19,358

AGRICULTURAL CREDIT INSURANCE FUND GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4213-0-3-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Purchase of guaranteed loans		1	1
Credit program obligations:			
0711 Default claim payments on principal	10	30	34
0713 Payment of interest to Treasury	4	3	3
0740 Negative subsidy obligations	7	24	24
0741 Modification savings		325	
0742 Downward reestimates paid to receipt accounts	60	85	
0743 Interest on downward reestimates	7	15	
0791 Direct program activities, subtotal	88	482	61
0900 Total new obligations, unexpired accounts	88	483	62
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	388	249	149
1021 Recoveries of prior year unpaid obligations	2		
1023 Unobligated balances applied to repay debt	-156	-16	
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	236	233	149
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	4	325	30
Spending authority from offsetting collections, mandatory:			
1800 Collected	97	74	83
1900 Budget authority (total)	101	399	113
1930 Total budgetary resources available	337	632	262
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	249	149	200
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	6
3010 New obligations, unexpired accounts	88	483	62
3020 Outlays (gross)	-86	-479	-54
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	2	6	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	6
3200 Obligated balance, end of year	2	6	14
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	101	399	113
Financing disbursements:			
4110 Outlays, gross (total)	86	479	54
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account upward reestimate	-1	-6	
4120 Payments from program account subsidy	-1		
4122 Interest on uninvested funds	-7	-6	-6
4123 Fees and premiums	-29	-60	-75
4123 Loss recoveries and repayments	-61	-2	-2
4130 Offsets against gross budget authority and outlays (total)	-99	-74	-83
Additional offsets against financing authority only (total):			
4143 Recoveries of prior year paid obligations, unexpired accounts	2		
4160 Budget authority, net (mandatory)	4	325	30
4170 Outlays, net (mandatory)	-13	405	-29
4180 Budget authority, net (total)	4	325	30
4190 Outlays, net (total)	-13	405	-29

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4213-0-3-351	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	5,768	5,768	5,500
2121 Limitation available from carry-forward			
2143 Uncommitted limitation carried forward	-3,516		
2150 Total guaranteed loan commitments	2,252	5,768	5,500
2199 Guaranteed amount of guaranteed loan commitments	2,027	5,191	4,950
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	18,460	18,413	20,281

2231 Disbursements of new guaranteed loans	2,216	5,130	5,435
2251 Repayments and prepayments	-2,243	-3,200	-3,200
Adjustments:			
2261 Terminations for default that result in loans receivable	-5	-29	-29
2263 Terminations for default that result in claim payments	-10	-33	-33
2264 Other adjustments, net	-5		
2290 Outstanding, end of year	18,413	20,281	22,454
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	16,779	18,253	20,209
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	133	85	74
2331 Disbursements for guaranteed loan claims	8	36	36
2351 Repayments of loans receivable	-51	-34	-34
2361 Write-offs of loans receivable	-4	-13	-13
2364 Other adjustments, net	-1		
2390 Outstanding, end of year	85	74	63

Balance Sheet (in millions of dollars)

Identification code 012-4213-0-3-351	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	388	249
Investments in U.S. securities:		
1106 Receivables, net		6
Non-Federal assets: Receivables, net		
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	133	85
1502 Interest receivable	39	35
1505 Allowance for subsidy cost (-)	-136	-85
1599 Net present value of assets related to defaulted guaranteed loans	36	35
1999 Total assets	424	290
LIABILITIES:		
Federal liabilities:		
2103 Debt	205	53
2104 Resources payable to Treasury		
2105 Other	67	94
Non-Federal liabilities:		
2201 Accounts payable		
2204 Liabilities for loan guarantees	152	143
2999 Total liabilities	424	290
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	424	290

AGRICULTURAL CREDIT INSURANCE FUND LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4140-0-3-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0009 Operating Expenses		1	1
0109 Costs incidental to acquisition of real property		1	1
Credit program obligations:			
0741 Modification savings		1	
0900 Total new obligations, unexpired accounts (object class 41.0)		3	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	50	2	
1022 Capital transfer of unobligated balances to general fund	-50	-2	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation		1	
Spending authority from offsetting collections, mandatory:			
1800 Collected	18	13	10
1820 Capital transfer of spending authority from offsetting collections to general fund	-16	-11	-8
1850 Spending auth from offsetting collections, mand (total)	2	2	2
1900 Budget authority (total)	2	3	2

AGRICULTURAL CREDIT INSURANCE FUND LIQUIDATING ACCOUNT—Continued
Program and Financing—Continued

Identification code 012-4140-0-3-351	2024 actual	2025 est.	2026 est.
1930 Total budgetary resources available	2	3	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2		

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts		3	2
3020 Outlays (gross)		-3	-2

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	2	3	2
Outlays, gross:			
4100 Outlays from new mandatory authority		3	2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Principal Repayments	-13	-9	-7
4123 Interest Repayments		-4	-3
4123 Non-Federal sources Miscellaneous	-5		
4130 Offsets against gross budget authority and outlays (total)	-18	-13	-10
Budget authority, net (mandatory)	-16	-10	-8
4170 Outlays, net (mandatory)	-18	-10	-8
4180 Budget authority, net (total)	-16	-10	-8
4190 Outlays, net (total)	-18	-10	-8

Status of Direct Loans (in millions of dollars)

Identification code 012-4140-0-3-351	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	72	56	46
1251 Repayments: Repayments and prepayments	-17	-9	-7
1261 Adjustments: Capitalized interest	2		
1263 Write-offs for default: Direct loans	-1	-1	-1
1290 Outstanding, end of year	56	46	38

Balance Sheet (in millions of dollars)

Identification code 012-4140-0-3-351	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	51	2
1601 Loans Receivable	72	56
1602 Interest receivable	33	32
1603 Allowance for estimated uncollectible loans and interest (-)	-35	-29
1604 Direct loans and interest receivable, net	70	59
1606 Foreclosed property	7	7
1699 Value of assets related to direct loans	77	66
1999 Total assets	128	68
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	128	68
2201 Non-Federal liabilities: Accounts payable		
2999 Total liabilities	128	68
4999 Total liabilities and net position	128	68

COMMODITY CREDIT CORPORATION FUND

REIMBURSEMENT FOR NET REALIZED LOSSES

(INCLUDING TRANSFERS OF FUNDS)

For the current fiscal year, such sums as may be necessary to reimburse the Commodity Credit Corporation for net realized losses sustained, but not previously reimbursed, pursuant to section 2 of the Act of August 17, 1961 (15 U.S.C. 713a-11): Provided, That of the funds available to the Commodity Credit Corporation under section 11 of the Commodity Credit Corporation Charter Act (15 U.S.C. 714i) for the conduct of its business with the Foreign Agricultural Service, up to \$5,000,000 may be transferred to and used by the Foreign Agricultural Service for information resource management activities of the Foreign Agricultural Service that are not related to Commodity Credit Corporation business: Provided further, That the

Secretary shall notify the Committees on Appropriations of the House and Senate in writing 15 days prior to the obligation or commitment of any emergency funds from the Commodity Credit Corporation: Provided further, That such written notification shall include a detailed spend plan for the anticipated uses of such funds and an expected timeline for program execution if such obligation or commitment exceeds \$100,000,000.

HAZARDOUS WASTE MANAGEMENT

(LIMITATION ON EXPENSES)

For the current fiscal year, the Commodity Credit Corporation shall not expend more than \$15,000,000 for site investigation and cleanup expenses, and operations and maintenance expenses to comply with the requirement of section 107(g) of the Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. 9607(g)), and section 6001 of the Solid Waste Disposal Act (42 U.S.C. 6961).

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 012-4336-0-3-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0062 6012 Bill Emerson Humanitarian Trust (BEHT)	5	6	5
0063 6013 Recourse Loans	35	30	30
0064 6014 Loan Deficiency Payments	6	22	21
0069 6019 Interest on Treasury Notes	570	635	418
0070 6020 Capital Stock Interest	3	3	3
0074 6024 Non-Insured Crop Disaster Assistance Program	183	243	243
0075 6025 Loss Adjuster Expenses Payments	2	2	2
0076 6026 Disaster Programs (ELAP)	443	850	582
0077 6027 Disaster Programs (LIP)	93	88	84
0078 6028 Disaster Programs (LFP)	1,201	1,435	1,407
0079 6029 Disaster Programs (TAP)	42	65	21
0081 6031 Market Access Program-ATPTF	188	188	188
0083 6033 Technical Assistance for Specialty Crops Program-ATPTF	7	7	7
0084 6034 Emerging Markets Program-ATPTF	7	7	7
0085 6035 Quality Samples Program-ATPTF	2	2	2
0086 6036 CRP Financial Assistance	1,688	1,981	1,954
0087 6037 CRP Technical Assistance	28	37	38
0091 Direct program activities, subtotal	4,503	5,601	5,012
0106 6046 Section 11	53	53	53
0107 6047 Section 4	30	33	33
0108 6048 Food For Progress Transportation	38	38	38
0109 6049 Food For Progress Commodity Costs	217	217	217
0110 6050 Food For Progress Administrative Funds	10	10	10
0115 6055 Agriculture Risk Coverage	986	461	420
0116 6056 Price Loss Coverage	1,025	123	314
0122 6062 Electronic Warehouse Receipts	1	1	1
0127 6067 National Organic Certification Cost Share	9		
0128 6068 AMA Organic Certification Cost Share	1	1	1
0132 6072 Economic Adj Assist to users of Upland Cotton	22	35	35
0138 6078 Foreign Market Development Cooperator Program , ATPTF	31	31	31
0139 6079 Dairy Margin Coverage	90	129	153
0144 6084 Emergency Citrus Disaster Research and Development	25		
0148 6088 Section 711 FAS ATPTF	14	13	13
0191 Direct program activities, subtotal	2,552	1,145	1,319
0192 Direct program activities, subtotal	7,055	6,746	6,331
0501 6159 All Other Programs	28	3	3
0502 Direct obs incurred: Exempt from apportionment	5,305	6,986	6,963
0591 Direct program activities, subtotal	5,333	6,989	6,966
0799 Total direct obligations	12,388	13,735	13,297
0900 Total new obligations, unexpired accounts	12,388	13,735	13,297

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	112	106	1,716
1001 Discretionary unobligated balance brought fwd, Oct 1	6		
1020 Adjustment of unobligated bal brought forward, Oct 1	-1		
1021 Recoveries of prior year unpaid obligations	420		
1024 Unobligated balance of borrowing authority withdrawn	-374		
1031 Other balances not available	-5		
1033 Recoveries of prior year paid obligations	142		
1070 Unobligated balance (total)	294	106	1,716
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	16,870	13,863	13,825
1236 Appropriations applied to repay debt	-16,870	-13,863	-13,825

Borrowing authority, mandatory:				4101	Outlays from mandatory balances	3,442	2,517	4,998	
1400	Borrowing authority	3,465,002	23,582	22,957					
1410	Exercised borrowing authority transferred to other accounts [012–1600]	-1,254	-234	-105	4110	Outlays, gross (total)	11,099	14,742	17,475
1410	Exercised borrowing authority transferred to other accounts [012–0502]	-81	-81		Offsets against gross budget authority and outlays: Offsetting collections (collected) from:				
1410	Exercised borrowing authority transferred to other accounts [012–1004]	-4,032	-4,014	-4,014	4120	Federal sources	-13	-14	-14
1410	Exercised borrowing authority transferred to other accounts [012–1072]	-50	-50	-50	4123	Commodity Loans Repaid	-5,346	-6,897	-7,031
1410	Exercised borrowing authority transferred to other accounts [012–1502]	-132	-130		4123	DMC Premiums & Collections	-57	-61	-63
1410	Exercised borrowing authority transferred to other accounts [012–0403]	-3			4123	Other Collections & Authority	-169	-42	-42
1410	Exercised borrowing authority transferred to other accounts [012–1900]	-19	-19	-19	4130	Offsets against gross budget authority and outlays (total)	-5,585	-7,014	-7,150
1410	Exercised borrowing authority transferred to other accounts [012–1908]	-50	-50	-50	Additional offsets against gross budget authority only:				
1410	Exercised borrowing authority transferred to other accounts [012–2073]	-7			4140	Change in uncollected pymts, Fed sources, unexpired	4		
1410	Exercised borrowing authority transferred to other accounts [012–2500]	-1,738	-36	-36	4143	Recoveries of prior year paid obligations, unexpired accounts	142		
1410	Exercised borrowing authority transferred to other accounts [012–2501]	-85	-85	-85	4150	Additional offsets against budget authority only (total)	146		
1410	Exercised borrowing authority transferred to other accounts [012–3507]	-21	-21	-21	4160	Budget authority, net (mandatory)	6,761	8,331	10,275
1410	Exercised borrowing authority transferred to other accounts [012–8015]	-2			4170	Outlays, net (mandatory)	5,514	7,728	10,325
1410	Exercised borrowing authority transferred to other accounts [012–4085]	-4	-4	-4	4180	Budget authority, net (total)	6,761	8,331	10,275
1410	Exercised borrowing authority transferred to other accounts [012–5635]	-16			4190	Outlays, net (total)	5,517	7,728	10,325
1410	Exercised borrowing authority transferred to other accounts [012–3105]	-5			Memorandum (non-add) entries:				
1410	Exercised borrowing authority transferred to other accounts [012–0601]	-25			5101	Unexpired unavailable balance, SOY: Borrowing authority	1,239	850	
1410	Exercised borrowing authority transferred to other accounts [012–9913]	-400	-125	-25	5102	Unexpired unavailable balance, EOY: Borrowing authority	850		
1410	Exercised borrowing authority transferred to other accounts [012–5636]	-30			5103	Unexpired unavailable balance, SOY: Fulfilled purpose		5	
1410	Exercised borrowing authority transferred to other accounts [012–3304]	-1			5104	Unexpired unavailable balance, EOY: Fulfilled purpose	5		
1410	Exercised borrowing authority transferred to other accounts [012–1500]	-10			Status of Direct Loans (in millions of dollars)				
1410	Exercised borrowing authority transferred to other accounts [012–1124]		-2,650		Identification code 012–4336–0–3–999				
1410	Exercised borrowing authority transferred to other accounts [012–0520]			-211	Cumulative balance of direct loans outstanding:				
1421	Borrowing authority temporarily reduced	-808	-738	-912	1210	Outstanding, start of year	3,569	4,778	4,867
1422	Borrowing authority applied to repay debt	-3,444,029			1231	Disbursements: Direct loan disbursements	8,497	6,986	7,037
1440	Borrowing authority, mandatory (total)	12,200	15,345	17,425	1251	Repayments: Repayments and prepayments	-7,288	-6,897	-7,031
1800	Spending authority from offsetting collections, mandatory: Collected	5,443	7,014	7,150	1290	Outstanding, end of year	4,778	4,867	4,873
1801	Change in uncollected payments, Federal sources	-4			The Commodity Credit Corporation (CCC or the Corporation) is a wholly				
1825	Spending authority from offsetting collections applied to repay debt	-5,439	-7,014	-7,150	owned Government corporation created in 1933 under a Delaware charter				
1900	Budget authority (total)	12,200	15,345	17,425	and reincorporated June 30, 1948, as a Federal corporation within the De-				
1930	Total budgetary resources available	12,494	15,451	19,141	partment of Agriculture by the Commodity Credit Corporation Charter				
Memorandum (non-add) entries:				Act, approved June 29, 1948 (15 U.S.C. 714). CCC assists in stabilizing,					
1941	Unexpired unobligated balance, end of year	106	1,716	5,844	supporting, and protecting farm income and prices; helps to maintain bal-				
Change in obligated balance:				anced and adequate supplies of agricultural commodities; supports the or-					
Unpaid obligations:				derly distribution of these commodities; and assists in the conservation of					
3000	Unpaid obligations, brought forward, Oct 1	17,141	18,071	17,064	soil and water resources.				
3001	Adjustments to unpaid obligations brought forward, Oct 1	65			CCC program activities are implemented in response to various statutes,				
3010	New obligations, unexpired accounts	12,388	13,735	13,297	such as the Agriculture Improvement Act of 2018 (2018 Farm Bill), Public				
3020	Outlays (gross)	-11,102	-14,742	-17,475	Law 115–334. While the 2018 Farm Bill expired in 2023, the authorities				
3040	Recoveries of prior year unpaid obligations, unexpired	-420			were extended by the American Relief Act, 2025, P.L. 118–158, through				
3041	Recoveries of prior year unpaid obligations, expired	-1			the end of 2025. The 2018 Farm Bill repealed certain programs, continued				
3050	Unpaid obligations, end of year	18,071	17,064	12,886	some programs with modifications, and authorized several new programs.				
Uncollected payments:				In addition, the Bipartisan Budget Act of 2018 (BBA), Public Law 115–123					
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-74	-70	-70	made changes to the CCC commodity and disaster programs.				
3070	Change in uncollected pymts, Fed sources, unexpired	4			BUDGET ASSUMPTIONS				
3090	Uncollected pymts, Fed sources, end of year	-70	-70	-70	The estimates for CCC spending in 2025 and 2026 reflect expenditures				
Memorandum (non-add) entries:				primarily related to commodity programs authorized under the extension					
3100	Obligated balance, start of year	17,132	18,001	16,994	of the 2018 Farm Bill. Outlay projections are subject to complex and un-				
3200	Obligated balance, end of year	18,001	16,994	12,816	predictable factors such as weather; U.S. and world consumer income				
Budget authority and outlays, net:				growth; factors which affect the volume of production of crops not yet					
Discretionary:				planted; demands for feed, food, and bio-energy here and overseas; and					
4011	Outlays, gross: Outlays from discretionary balances	3			foreign currency exchange rates and the value of the U.S. dollar overall.				
4090	Budget authority, gross	12,200	15,345	17,425	PROGRAMS FOR COMMODITY CROPS				
4100	Outlays, gross: Outlays from new mandatory authority	7,657	12,225	12,477	<i>Price Support, Marketing Assistance Loans, and Related Stabilization</i>				
				<i>Programs.</i> —As authorized in the 2018 Farm Bill, the Corporation conducts					
				programs to support farm income and prices and stabilize the market for					
				agricultural commodities. Price support is provided to producers of agricul-					
				tural commodities through loans, purchases, payments, and other means.					
				Price support is mandatory for sugar. Marketing assistance loans are					
				mandatory for wheat, feed grains, oilseeds, upland cotton, peanuts, rice,					
				pulse crops, sugar, honey, wool, mohair, and extra-long staple cotton.					

COMMODITY CREDIT CORPORATION FUND—Continued

One method of providing support is loans to and purchases from producers. With limited exceptions, loans made on commodities are nonrecourse. The commodities serve as collateral for the loan and at maturity the producer may deliver or forfeit such collateral to satisfy the loan obligation without further payment.

Direct purchases may be made from processors as well as producers, depending on the commodity involved. Also, purchases are made under various laws; for example, the Act of August 19, 1958, as amended, and section 416 of the Agricultural Act of 1949, as amended.

Commodity Payment Programs.—Agriculture Risk Coverage (ARC) and Price Loss Coverage (PLC) payments are available for a wide variety of commodity crops. The BBA added seed cotton as a covered commodity eligible for ARC and PLC. The BBA also removed generic base acres beginning with the 2018 crop year, and allowed producers to reallocate generic base acres to seed cotton, or other covered commodities eligible for ARC/PLC payments.

Price Loss Coverage (PLC).—Payments are issued when the effective price of a covered commodity is less than the respective reference price for that commodity established in the statute. PLC payments are not dependent upon the planting of a covered commodity or planting of the applicable base crop on the farm. The payment is equal to 85 percent of the base acres of the covered commodity times the difference between the effective reference price and the effective price times the program payment yield for the covered commodity. The 2018 Farm Bill authorized a nationwide PLC yield update for the 2020 crop year.

Agriculture Risk Coverage (ARC).—There are two types: ARC-County (CO) and ARC-Individual (IC).

ARC-CO: Payments are issued when the actual county crop revenue of a covered commodity is less than the ARC county guarantee for the covered commodity and are based on county data, not farm data. The ARC county guarantee equals 86 percent of the previous 5-year average national farm price, excluding the years with the highest and lowest price (the ARC guarantee price), times the 5-year average county yield, excluding the years with the highest and lowest yield (the ARC county guarantee yield). Both the guarantee and actual revenue are computed using base acres, not planted acres. The payment is equal to 85 percent of the base acres of the covered commodity times the difference between the county guarantee and the actual county crop revenue for the covered commodity. Payments may not exceed 10 percent of the benchmark county revenue (the ARC guarantee price times the ARC county guarantee yield).

ARC-IC: Payments are issued when the actual individual crop revenues, for all covered commodities planted on the ARC-IC farm, are less than ARC-IC guarantee for those covered commodities on the farm. The farm for ARC-IC purposes is the sum of the producer's interest in all ARC-IC enrolled farms in the State. The farm's ARC individual guarantee equals 86 percent of the farm's individual benchmark guarantee, which is defined as the ARC guarantee price times the 5-year average individual yield, excluding the years with the highest and lowest yields, and summing across all crops on the farm. The actual revenue is computed in a similar fashion, with both the guarantee and actual revenue computed using planted acreage on the farm. The individual ARC payment equals: a) 65 percent of the sum of the base acres of all covered commodities on the farm, times b) the difference between the individual guaranteed revenue and the actual individual crop revenue across all covered commodities planted on the farm. Payments may not exceed 10 percent of the individual benchmark revenue.

Yield Update.—Owners had a 1-time opportunity in 2020 to update PLC yields of covered commodity base crops on their farm, regardless of program election. The updated yield will be equal to 90 percent of the producers' average yield per planted acre in crop years 2013–2017, subject to the ratio obtained by dividing the 2008–2012 average national yield by the 2013–2017 average national yield for the covered commodity. If the reported yield in any year is less than 75 percent of the 2013–2017 average

county yield, then the yield will be substituted with 75 percent of the county average yield.

Election Required.—All farm producers with interest in the cropland were required to make a unanimous election in 2019 of either ARC-CO or PLC on a crop-by-crop basis; or ARC-IC for all covered commodity base acres on a farm. This election applied to the farm for 2019 through 2020. Program election changes are permitted in crop years 2021 through 2025.

Adjusted Gross Income.—Adjusted gross income (AGI) provisions have been simplified and modified. Producers whose average AGI exceeds \$900,000 during a crop, fiscal, or program year are not eligible to participate in most programs administered by FSA and the Natural Resources Conservation Service (NRCS). Previous AGI provisions distinguished between farm and nonfarm AGI.

Payment Limitations.—The total amount of payments received, directly and indirectly, by a person or legal entity (except joint ventures or general partnerships) for Price Loss Coverage and Agriculture Risk Coverage (other than for peanuts), may not exceed \$125,000 per crop year. A person or legal entity that receives payments for peanuts has a separate \$125,000 payment limitation. For the Supplemental Disaster Programs, a payment limit of \$125,000 applies to payments under the Livestock Forage Disaster Program (LFP). The 2018 Farm Bill eliminated the payment limit for Emergency Assistance for Livestock, Honeybees and Farm-Raised Fish Program (ELAP), and the Bipartisan Budget Act of 2018 eliminated the payment limits for Livestock Indemnity Program (LIP) and the Tree Assistance Program (TAP).

Marketing Assistance Loans (MALs) and Sugar Loans.—The 2018 Farm Bill extended the authority for sugar loans for the 2019 through 2023 crop years and nonrecourse marketing assistance loans (MALs) and loan deficiency payment (LDPs) for the 2019–2023 crops of wheat, corn, grain sorghum, barley, oats, upland cotton, extra-long staple cotton (eligible for loans only), long grain rice, medium grain rice, soybeans, other oilseeds (including sunflower seed, rapeseed, canola, safflower, flaxseed, mustard seed, crambe and sesame seed), dry peas, lentils, small chickpeas, large chickpeas, graded and nongraded wool, mohair, honey, unshorn pelts, and peanuts. The American Relief Act, 2025 (P.L. 118–158) extended the 2018 Farm Bill authority to 2025. Availability of loans for some commodities may be affected by appropriations language. The Consolidated Appropriations Act, 2016 (Public Law 114–113) amended the Federal Agriculture Improvement and Reform Act of 1996, allowing producers to receive certificates in lieu of marketing loan gains or loan deficiency payments starting with the 2015 crop marketing year.

DAIRY PROGRAMS

Dairy Margin Coverage.—The Dairy Margin Coverage (DMC) program was authorized in the 2018 Farm Bill, which was extended in the American Relief Act, 2025. The program is a voluntary risk management program for dairy producers. The program provides payments to dairy producers when the difference between the all-milk price and the average feed price (the margin) falls below a margin selected by the producer. Catastrophic coverage is available at no cost to the producers, other than an annual \$100 administrative fee; and various levels of buy-up coverage that farmers may choose by paying premiums covering the dairy operation's production history, ranging from 5 percent to 95 percent of production. The Consolidated Appropriations Act, 2021 established the Supplemental Dairy Margin Coverage (SDMC) for calendar years 2021–2023, which was also extended through 2024 by P.L. 118–22. SDMC payments are limited to farms enrolled in DMC with a production history of less than 5,000,000 pounds and reflect increases in their production since 2014.

Dairy Indemnity Payment Program (DIPP).—The program provides payments to dairy producers when a public regulatory agency directs them to remove their raw milk from the commercial market because it has been contaminated by pesticides and other residues. In 2021, the DIPP regulations were amended to add provisions for the indemnification of cows that are likely to be not marketable for longer durations, as a result, for example, of per- and polyfluoroalkyl substances.

PROGRAMS FOR BIOENERGY AND NON-COMMODITY CROPS

Noninsured Crop Disaster Assistance Program (NAP).—NAP provides coverage, similar to buy-up provisions offered under the Federal crop insurance program. Producers may elect coverage for each individual crop between 50 and 65 percent of production, in 5 percent increments, at 100 percent of the average market price. Producers also pay a fixed premium equal to 5.25 percent of the liability. The waiver of service fees expanded from just limited resource farmers to also include beginning farmers and socially disadvantaged farmers, under the 2014 Farm Bill. The premiums for buy-up coverage are reduced by 50 percent for those same farmers.

Feedstock Flexibility Program (FFP).—FFP is continued through 2025. Congress authorized the FFP in the 2008 Farm Bill, allowing for the purchase of sugar to be sold for the production of bioenergy in order to avoid forfeitures of sugar loan collateral under the Sugar Program.

DISASTER PROGRAMS

The following four disaster programs were authorized by the 2008 Farm Bill under the USDA Supplemental Disaster Assistance Program. These programs were permanently re-authorized under CCC in the 2014 Farm Bill and modified in the 2018 Farm Bill.

Livestock Forage Disaster Program (LFP).—LFP provides compensation to eligible livestock producers that have suffered grazing losses due to drought or fire on land that is native or improved pastureland with permanent vegetative cover or that is planted specifically for grazing. LFP payments for drought are equal to 60 percent of the monthly feed cost for up to 5 months, depending upon the severity of the drought. LFP payments for fire on federally managed rangeland are equal to 50 percent of the monthly feed cost for the number of days the producer is prohibited from grazing the managed rangeland, not to exceed 180 calendar days.

Livestock Indemnity Program (LIP).—LIP provides benefits to livestock producers for livestock deaths in excess of normal mortality caused by adverse weather or by attacks by animals reintroduced into the wild by the Federal Government. LIP payments are equal to 75 percent of the average fair market value of the livestock. The BBA removed the payment limit for LIP and added provisions to provide benefits for the sale of animals at a reduced price if the sale occurred due to injury that was a direct result of an eligible adverse weather event or due to an attack by an animal reintroduced into the wild.

Emergency Assistance for Livestock, Honey Bees, and Farm-Raised Fish (ELAP).—ELAP provides emergency assistance to eligible producers of livestock, honeybees and farm-raised fish for losses due to disease (including cattle tick fever), adverse weather, or other conditions, such as blizzards and wildfires, not covered by LFP and LIP. The BBA removed the annual funding limitation of \$20 million per program year and clarified which losses are eligible for assistance. The 2018 Farm Bill eliminated the payment limit for ELAP.

Tree Assistance Program (TAP).—TAP provides financial assistance to qualifying orchardists and nursery tree growers to replant or rehabilitate eligible trees, bushes, and vines damaged by natural disasters. The BBA removed the payment limitation for TAP and increased the number of acres for which a producer can receive payment from 500 to 1,000 acres per year.

FOREIGN ASSISTANCE PROGRAMS

Market Access Program (MAP).—Under the MAP, CCC Funds are used to reimburse participating organizations for a portion of the costs of carrying out overseas marketing and promotional activities. The American Relief Act, 2025 continues the authority for the MAP with annual funding of \$200 million for 2025.

Foreign Market Development Cooperator Program (FMD) and Quality Samples Program.—Under the FMD program, cost-share assistance is provided to nonprofit commodity and agricultural trade associations to support overseas market development activities that are designed to remove long-term impediments to increased U.S. trade. CCC will fund the Quality Samples Program at an authorized annual level of \$2.5 million. Under this

initiative, samples of U.S. agricultural products will be provided to foreign importers to promote a better understanding and appreciation for the high quality of U.S. products.

Technical Assistance for Specialty Crops and Emerging Markets.—Technical Assistance for Specialty Crops and Emerging Markets were both extended through 2025 in the American Relief Act, 2025.

The Bill Emerson Humanitarian Trust.—The Bill Emerson Humanitarian Trust (BEHT) is a commodity and/or monetary reserve designed to ensure that the United States can meet its international food aid commitments. Assets of the Trust can be released any time the Administrator of the U.S. Agency for International Development determines that PL 480 Title II is inadequate to meet those needs in any fiscal year. When a release from the Trust is authorized, the Trust's assets cover all commodity costs associated with the release. All non-commodity costs, including ocean freight charges; internal transportation, handling, and storage overseas; and certain administrative costs are paid by CCC. The American Relief Act, 2025 extends the authorization to replenish the BEHT through 2025.

Food for Progress Program (FPP).—FPP helps developing countries and emerging democracies modernize and strengthen their agricultural sectors. U.S. agricultural commodities donated to recipient countries are sold on the local market and the proceeds are used to support agricultural, economic or infrastructure development programs. The 2018 Farm Bill authorizes funding for this program based on metric tonnage and the American Relief Act, 2025 continues it through 2025.

CONSERVATION PROGRAMS

Conservation Reserve Program (CRP).—The Inflation Reduction Act extended the authorization of CRP through 2031. Modifications to CRP enacted in the 2018 Farm Bill remain in place, with limits on practice incentive payments to the actual cost of practice implementation and CRP soil rental payments at 85 percent of the rental rate for general program enrollment and at 90 percent for continuous program enrollment. The acreage cap remains at 27 million acres for 2025. The 2018 Farm Bill also authorized up to \$12 million in incentive payments for tree thinning and related activities.

OPERATING EXPENSES

The Corporation carries out its functions through utilization of employees and facilities of other Government agencies. Administrative expenses are incurred by: the Farm Service Agency (FSA); the Foreign Agricultural Service; the Natural Resources Conservation Service; other agencies of the Department engaged in the Corporation's activities; and the Office of Inspector General for audit functions. The table below summarizes some of the administrative expenses funded through the Corporation. These funds are in addition to discretionary appropriations for these agencies.

CCC Funding Used for Administrative Expenses

(Funding in thousands of dollars)			
Program or Funding Category	2024 actual	2025 est.	2026 est.
Emerging Markets Program (FAS)	935	969	969
Technical Assistance for Specialty Crops (FAS)	854	1,086	1,086
Foreign Market Development Cooperator Program (FAS)	1,182	1,245	1,245
Food for Progress (FAS)	4,065	3,645	3,645
Market Access Program (FAS)	5,321	5,285	5,285
CCC Section 4 authority (multiple agencies)	19,447	20,397	20,866
CCC Section 11 authority (multiple agencies)	40,583	52,904	52,904

Expenses are incurred for acquisition, operation, maintenance, improvement, or disposition of existing property that the Corporation owns or in which it has an interest. These expenses are treated as program expenses. Such program expenses include inspection, classing, and grading work performed on a fee basis by Federal employees or Federal- or State-licensed inspectors; and special services performed by Federal agencies within and outside this Department. Most of these general expenses, including storage and handling, transportation, inspection, classing and grading, and producer storage payments, are included in program costs. They are shown in the program and financing schedule in the entries entitled "Storage, transportation, and other obligations not included above."

COMMODITY CREDIT CORPORATION FUND—Continued

Section 161 of the 1996 Act amended Section 11 of the CCC Charter Act to limit the use of CCC funds for the transfer and allotment of funds to State and Federal agencies. The Section 11 cap of \$56.1 million remains in 2025 and 2026.

The Corporation receives reimbursement for grain requisitioned pursuant to Public Law 87–152 by the States from Corporation stocks to feed resident wildlife threatened with starvation through the appropriation reimbursement for net realized losses. There have been no requisitions in recent years, however. The Corporation receives reimbursement for the commodity costs and other costs, including administrative costs, for commodities supplied to domestic nutrition programs and international food aid programs.

FINANCING

Appropriations.—Reimbursement for Net Realized Losses. Under Section 2 of Public Law 87–155, the Act of August 17, 1961 (15 U.S.C. 713a 11), annual appropriations are authorized for each fiscal year, commencing with 1961, to reimburse the Corporation for net realized losses. The Omnibus Budget Reconciliation Act of 1987 amended Public Law 87–155 to authorize that the Corporation is reimbursed for its net realized losses by means of a current, indefinite appropriation as provided in annual appropriations acts. Appropriations to the Corporation for net realized losses have no effect on budget authority, as they are used to repay debt directly with the Treasury.

Borrowing Authority.—The Corporation has an authorized capital stock of \$100 million held by the U.S. Treasury and, effective in 1988, authority to have outstanding borrowings up to \$30 billion at any one time. Funds are borrowed from the Treasury and may also be borrowed from private lending agencies and others. The Corporation reserves a sufficient amount of its borrowing authority to purchase at any time all notes and other obligations evidencing loans made to the Corporation by such agencies and others. All bonds, notes, debentures, and similar obligations issued by the Corporation are subject to approval by the Secretary of the Treasury as required by the Act of March 8, 1938.

Interest on borrowings from the Treasury (and on capital stock) is paid at a rate based upon the average interest rate of all outstanding marketable obligations (of comparable maturity date) of the United States as of the preceding month. Interest is also paid on other notes and obligations at a rate prescribed by the Corporation and approved by the Secretary of the Treasury. The Department of Agriculture and Related Agencies Appropriation Act, 1966, made provision for terminating interest after June 30, 1964, on the portion of the Corporation's borrowings from the Treasury equal to the unreimbursed realized losses recorded on the books of the Corporation after the end of the fiscal year in which such losses are realized.

Non-Expenditure Transfers.—The Commodity Credit Corporation transfers CCC funds to several agencies responsible for administering Farm Bill and other Corporation programs. Once transferred, the expenses are recorded in the receiving agencies' accounts. The CCC Charter Act 15 U.S.C. 714i Section 5, enables CCC to broadly support the U.S. agriculture industry for authorized purposes and programs including commodity and income support, natural resources conservation, export promotion, international food aid, disaster assistance, agricultural research, and bioenergy development. The Charter Act provides broad authority to the Secretary of Agriculture to use CCC funding in fulfillment of its purpose. One-time supplemental non-expenditure transfers occurred in 2024 and the first quarter of 2025. In 2024, \$1.2 billion was transferred to the Agriculture Marketing Service, to support efforts to aid States to procure food and help increase availability of commodities for emergency food providers to meet rising demand, in addition \$500 million was provided to support the emergency food network as it faces challenges with rising food costs. Additionally, under the authority of the Animal Health Protection Act, \$929 million in fiscal year 2024 was transferred to the Animal and Plant Health Inspection Service to respond to Highly Pathogenic Avian Influenza cases nationwide. Furthermore, in 2024 \$213 million and \$129 million in first

quarter of FY 2025, was transferred to APHIS for efforts related to Exotic Fruit Flies and New World Screwworm.

Object Classification (in millions of dollars)

Identification code 012–4336–0–3–999	2024 actual	2025 est.	2026 est.
Direct obligations:			
33.0 Investments and loans	7,491	8,217	7,924
41.0 Grants, subsidies, and contributions	4,897	5,518	5,373
99.0 Direct obligations	12,388	13,735	13,297
99.9 Total new obligations, unexpired accounts	12,388	13,735	13,297

COMMODITY CREDIT CORPORATION EXPORT (LOANS) CREDIT GUARANTEE
PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For administrative expenses to carry out the Commodity Credit Corporation's Export Guarantee Program, GSM 102 and GSM 103, \$6,063,000, to cover common overhead expenses as permitted by section 11 of the Commodity Credit Corporation Charter Act and in conformity with the Federal Credit Reform Act of 1990, which shall be paid to the appropriation for "Foreign Agricultural Service, 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 012–1336–0–1–351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0702 Loan guarantee subsidy	2	6	4
0707 Reestimates of loan guarantee subsidy		2	
0708 Interest on reestimates of loan guarantee subsidy		1	
0709 Administrative expenses	6	6	6
0900 Total new obligations, unexpired accounts	8	15	10
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	6	6	6
Appropriations, mandatory:			
1200 Appropriation	3	9	4
1900 Budget authority (total)	9	15	10
1930 Total budgetary resources available	10	17	12
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	5	2	
3010 New obligations, unexpired accounts	8	15	10
3020 Outlays (gross)	-8	-17	-10
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	2	
3200 Obligated balance, end of year	2		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6	6	6
Outlays, gross:			
4010 Outlays from new discretionary authority	5	5	5
4011 Outlays from discretionary balances	1	2	1
4020 Outlays, gross (total)	6	7	6
Mandatory:			
4090 Budget authority, gross	3	9	4
Outlays, gross:			
4100 Outlays from new mandatory authority	2	9	4
4101 Outlays from mandatory balances		1	
4110 Outlays, gross (total)	2	10	4

4180	Budget authority, net (total)	9	15	10
4190	Outlays, net (total)	8	17	10

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

Identification code 012-1336-0-1-351	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 GSM 102	2,802	4,965	4,970
215003 Export Guarantee Program—Facilities .....	.....	494	488
215999 Total loan guarantee levels	2,802	5,459	5,458
Guaranteed loan subsidy (in percent):			
232001 GSM 102	-24	-21	-25
232003 Export Guarantee Program—Facilities .....	.....	-10	-13
232999 Weighted average subsidy rate	-24	-20	-24
Guaranteed loan subsidy budget authority:			
233001 GSM 102	-7	-10	-12
233003 Export Guarantee Program—Facilities .....	.....	.....	-1
233999 Total subsidy budget authority	-7	-10	-13
Guaranteed loan subsidy outlays:			
234001 GSM 102	-9	-9	-11
234003 Export Guarantee Program—Facilities .....	.....	.....	-1
234999 Total subsidy outlays	-9	-9	-12
Guaranteed loan reestimates:			
235001 GSM 102	-45	-10	.....
235002 Supplier Credit	-1	-4	.....
235999 Total guaranteed loan reestimates	-46	-14	.....
Administrative expense data:			
3510 Budget authority	6	6	6
3580 Outlays from balances	1	.....	.....
3590 Outlays from new authority	5	3	3

This is the program account for the GSM-102 CCC Export Credit Guarantee Program. The GSM-102 Export Credit Guarantee Program covers credit terms of up to 18 months. Under this program, CCC does not provide financing, but guarantees payments due from foreign banks and buyers. Because payment is guaranteed, financial institutions in the United States can offer competitive credit terms to foreign banks, usually with interest rates based on the Secured Overnight Financing Rate (SOFR). If the foreign bank fails to make any payment as agreed, the exporter or assignee must submit a notice of default to the CCC. A claim for loss must be filed, and the CCC will promptly pay claims found to be in good order. CCC usually guarantees 98 percent of the principal payment due and interest based on a percentage of the one-year Treasury rate.

A portion of the GSM-102 guarantees is also made available as Facilities Guarantees. Under this program, CCC guarantees export financing for capital goods and services to improve handling, marketing, processing, storage, or distribution of imported agricultural commodities and products in emerging markets where the program can benefit U.S. agricultural commodity exports.

The subsidy estimates for the GSM-102 program are determined in large part by the obligor's sovereign or non-sovereign country risk grade and the terms of the guarantee as offset by the fee received from the applicant. These risk grades are developed annually by the Interagency Country Risk Assessment System Committee (ICRAS). Sometimes an ICRAS grade for a country may change during the fiscal year. The default estimates for GSM-102 guarantees use the ICRAS grades, but are also based on programmatic default and recovery experience and country-specific macroeconomic assumptions rather than the government-wide default estimates used previously.

As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the credit guarantees committed in 1992 and beyond (including modifications of credit guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis. The 2025 Budget displays the GSM loan guarantee volume, the subsidy level that can be justified by forecast economic conditions, and the expected supply/demand conditions of countries requesting GSM loan

guarantees. The 2026 Budget includes \$6.1 million for administrative expenses.

Object Classification (in millions of dollars)

Identification code 012-1336-0-1-351	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	6	6	6
41.0 Grants, subsidies, and contributions	2	9	4
99.9 Total new obligations, unexpired accounts	8	15	10

COMMODITY CREDIT CORPORATION EXPORT GUARANTEE FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 012-4337-0-3-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal .....	.....	7	17
0713 Payment of interest to Treasury	4	9	9
0715 Pro Rate Share of Claims paid to banks	1	2	1
0740 Negative subsidy obligations	10	18	17
0742 Downward reestimates paid to receipt accounts	17	13	.....
0743 Interest on downward reestimates	31	4	.....
0900 Total new obligations, unexpired accounts	63	53	44
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	27	23	97
1023 Unobligated balances applied to repay debt	-5	.....	.....
1070 Unobligated balance (total)	22	23	97
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	1	39	39
Spending authority from offsetting collections, mandatory:			
1800 Collected	81	88	58
1825 Spending authority from offsetting collections applied to repay debt	-18	.....	.....
1850 Spending auth from offsetting collections, mand (total)	63	88	58
1900 Budget authority (total)	64	127	97
1930 Total budgetary resources available	86	150	194
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	23	97	150
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	2
3010 New obligations, unexpired accounts	63	53	44
3020 Outlays (gross)	-63	-52	-44
3050 Unpaid obligations, end of year	1	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	2
3200 Obligated balance, end of year	1	2	2
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	64	127	97
Financing disbursements:			
4110 Outlays, gross (total)	63	52	44
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from Program Account Upward Reestimate	-2	-3	.....
4120 Payments from Program Account Positive Subsidy .....	.....	-6	-6
4122 Interest on uninvested funds	-2	-2	-2
4123 Loan origination fee	-12	-35	-35
4123 Recoveries of Principal	-59	-35	-13
4123 Recoveries of Interest	-5	-7	-2
4123 Other Collections - Non-Federal sources	-1	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-81	-88	-58
4160 Budget authority, net (mandatory)	-17	39	39
4170 Outlays, net (mandatory)	-18	-36	-14
4180 Budget authority, net (total)	-17	39	39
4190 Outlays, net (total)	-18	-36	-14

COMMODITY CREDIT CORPORATION EXPORT GUARANTEE FINANCING
ACCOUNT—Continued

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4337-0-3-351	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	2,802	5,459	5,458
2150 Total guaranteed loan commitments	2,802	5,459	5,458
2199 Guaranteed amount of guaranteed loan commitments	2,655	5,350	5,349
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	2,798	2,723	1,390
2231 Disbursements of new guaranteed loans	2,750	5,459	5,458
2251 Repayments and prepayments	-2,825	-6,785	-4,940
2263 Adjustments: Terminations for default that result in claim payments		-7	-17
2290 Outstanding, end of year	2,723	1,390	1,891
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	2,661	1,384	1,880
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	128	76	35
2331 Disbursements for guaranteed loan claims			
2351 Repayments of loans receivable	-52	-41	-9
2364 Other adjustments, net			
2390 Outstanding, end of year	76	35	26

Balance Sheet (in millions of dollars)

Identification code 012-4337-0-3-351	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	28	23
1101 Accounts Receivable, net		
Investments in U.S. securities:		
1106 Receivables, net	1	3
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	128	76
1502 Interest receivable	2	1
1505 Allowance for subsidy cost (-)	-15	-18
1599 Net present value of assets related to defaulted guaranteed loans	115	59
1999 Total assets	144	85
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable	1	
2103 Debt	79	57
2104 Resources payable to Treasury		
2105 Other	51	19
Non-Federal liabilities:		
2201 Accounts payable	1	1
2204 Liabilities for loan guarantees	9	7
2207 Other	3	1
2999 Total liabilities	144	85
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	144	85

COMMODITY CREDIT CORPORATION GUARANTEED LOANS LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4338-0-3-351	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations	9		
1022 Capital transfer of unobligated balances to general fund	-9		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9		
3040 Recoveries of prior year unpaid obligations, unexpired	-9		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Balance Sheet (in millions of dollars)

Identification code 012-4338-0-3-351	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	9	
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	9	
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable		
2104 Resources payable to Treasury		
Non-Federal liabilities:		
2201 Accounts payable	9	
2207 Other		
2999 Total liabilities	9	
4999 Total liabilities and net position	9	

FARM STORAGE FACILITY LOANS PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-3301-0-1-351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0705 Reestimates of direct loan subsidy	36	21	
0706 Interest on reestimates of direct loan subsidy	3	1	
0900 Total new obligations, unexpired accounts (object class 41.0)	39	22	
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	39	22	
1930 Total budgetary resources available	39	22	
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	39	22	
3020 Outlays (gross)	-39	-22	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	39	22	
Outlays, gross:			
4100 Outlays from new mandatory authority	39	22	
4180 Budget authority, net (total)	39	22	
4190 Outlays, net (total)	39	22	

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

Identification code 012-3301-0-1-351	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Farm Storage Facility Loans	312	471	500
115002 Sugar Storage Facility Loans		69	69
115999 Total direct loan levels	312	540	569
Direct loan subsidy (in percent):			
132001 Farm Storage Facility Loans	0.05	0.08	-17
132002 Sugar Storage Facility Loans		-91	-39
132999 Weighted average subsidy rate	0.05	-0.05	-20
Direct loan subsidy budget authority:			
133001 Farm Storage Facility Loans			-1
133002 Sugar Storage Facility Loans		-1	

133999	Total subsidy budget authority	-1	-1
	Direct loan subsidy outlays:		
134001	Farm Storage Facility Loans	-4	
134002	Sugar Storage Facility Loans	-1	
134999	Total subsidy outlays	-4	-1
	Direct loan reestimates:		
135001	Farm Storage Facility Loans	27	19
135002	Sugar Storage Facility Loans	4	
135999	Total direct loan reestimates	31	19

Farm Storage Facility Loan (FSFL) Program.—The FSFL program was established by the Commodity Credit Corporation (CCC) in 1949 to offer low-cost financing to producers for the construction or upgrade of on-farm storage facilities—the program was discontinued in the early 1980s when studies showed sufficient storage space was available. The FSFL was re-established in 2000 due to a severe shortage of available storage. The program was implemented in 2000 by CCC under Section 504(c) of the Federal Credit Reform Act of 1990. The Agriculture Improvement Act of 2018 (the 2018 Farm Bill) continued the authority for this program. The program now provides producers financing with seven-, ten-, or twelve-year repayment terms and low interest rates. The program also offers a micro-loan option for loans under \$50,000 with three-, five-, or seven-year repayment terms. The program gives producers greater marketing flexibility when farm storage is limited and/or transportation difficulties cause storage problems, allows farmers to benefit from new marketing and technological advances, and maximizes their returns through identity-preserved marketing.

Sugar Storage Facility Loans.—The 2002 Farm Bill, as amended by the 2008 Farm Bill and extended through the 2018 Farm Bill, directs that CCC establish a sugar storage facility loan program to provide financing for processors of domestically produced sugarcane and sugar beets to construct or upgrade storage and handling facilities for raw sugars and refined sugars. The loan term is a minimum of seven years with the amount and terms being determined as any other commercial loan.

The American Relief Act, 2025, P.L. 118–158, extended Farm Bill authorities through the end of 2025.

FARM STORAGE FACILITY DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4158–0–3–351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710	Direct loan obligations	312	540
0713	Payment of interest to Treasury	60	37
0740	Negative subsidy obligations		1
0742	Downward reestimates paid to receipt accounts	7	3
0900	Total new obligations, unexpired accounts	379	580
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	127	158
1021	Recoveries of prior year unpaid obligations	18	18
1023	Unobligated balances applied to repay debt	-119	-176
1070	Unobligated balance (total)	26	
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority	440	580
Spending authority from offsetting collections, mandatory:			
1800	Payments from program account (Upward Reestimate)	39	22
1800	Principal repayments	233	272
1800	Interest repayments	24	36
1800	Interest on Uninvested Funds	26	15
1800	Fees and Other Collections		1
1825	Spending authority from offsetting collections applied to repay debt	-251	-270
1850	Spending auth from offsetting collections, mand (total)	71	76
1900	Budget authority (total)	511	656
1930	Total budgetary resources available	537	656
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	158	76

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	286	251
3010	New obligations, unexpired accounts	379	580
3020	Outlays (gross)	-396	-401
3040	Recoveries of prior year unpaid obligations, unexpired	-18	-18
3050	Unpaid obligations, end of year	251	412
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	286	251
3200	Obligated balance, end of year	251	412

Financing authority and disbursements, net:

Mandatory:			
4090	Budget authority, gross	511	656
Financing disbursements:			
4110	Outlays, gross (total)	396	401
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Payment from program account Upward Reestimate	-39	-22
4122	Interest on uninvested funds	-26	-15
4123	Principal collections	-233	-272
4123	Interest collections	-24	-36
4123	Fees and Other Collections		-1
4130	Offsets against gross budget authority and outlays (total)	-322	-346
4160	Budget authority, net (mandatory)	189	310
4170	Outlays, net (mandatory)	74	55
4180	Budget authority, net (total)	189	310
4190	Outlays, net (total)	74	55

Status of Direct Loans (in millions of dollars)

Identification code 012–4158–0–3–351	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	540	569
1142	Unobligated direct loan limitation (-)	-228	
1150	Total direct loan obligations	312	540
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	1,322	1,413
1231	Disbursements: Direct loan disbursements	324	362
1251	Repayments: Repayments and prepayments	-233	-272
1290	Outstanding, end of year	1,413	1,503

Balance Sheet (in millions of dollars)

Identification code 012–4158–0–3–351	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101	Fund balances with Treasury	412
Investments in U.S. securities:		
1106	Receivables, net	39
1206	Non-Federal assets: Receivables, net	9
Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	1,322
1402	Interest receivable	14
1405	Allowance for subsidy cost (-)	7
1499	Net present value of assets related to direct loans	1,343
1801	Other Federal assets: Cash and other monetary assets	2
1999	Total assets	1,805
LIABILITIES:		
Federal liabilities:		
2103	Debt payable to Treasury	1,789
2105	Other Federal Liabilities	8
2201	Non-Federal liabilities: Accounts payable	8
2999	Total liabilities	1,805
NET POSITION:		
3300	Cumulative results of operations	
4999	Total liabilities and net position	1,805

AGRICULTURAL DISASTER RELIEF FUND

Program and Financing (in millions of dollars)

Identification code	012–5531–0–2–351	2024 actual	2025 est.	2026 est.
4180	Budget authority, net (total)			
4190	Outlays, net (total)			
Memorandum (non-add) entries:				
5080	Outstanding debt, SOY	-2,595	-2,595	-2,595
5081	Outstanding debt, EOY	-2,595	-2,595	-2,595

The Agricultural Disaster Relief Trust Fund, established under Section 902 of the Food, Conservation, and Energy Act of 2008, administered by USDA Farm Service Agency, used to execute payments to farmers and ranchers under the following five disaster assistance programs: Supplemental Revenue Assistance Payments (SURE) Program, Livestock Forage Disaster Program (LFP), Livestock Indemnity Program (LIP), Tree Assistance Program (TAP), and Emergency Assistance for Livestock, Honey Bees, and Farm-Raised Fish (ELAP) Program. The Agricultural Act of 2014, the 2014 Farm Bill, extended all but SURE and shifted the funding authority for these disaster programs from the Agriculture Disaster Relief Trust Fund to the Commodity Credit Corporation. In 2024, the outlays are due to residual payments, corrections and/or appeals to obligations incurred during prior crop years. Obligations in 2025 and 2026 may still be required to make residual payments for disaster programs under the Disaster Trust authority.

PIMA AGRICULTURE COTTON TRUST FUND

Program and Financing (in millions of dollars)

Identification code	012–5635–0–2–351	2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Pima Cotton Agreements	15		
0900	Total new obligations, unexpired accounts (object class 41.0)	15		
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1222	Exercised borrowing authority transferred from other accounts [012–4336]	16		
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-1		
1260	Appropriations, mandatory (total)	15		
1930	Total budgetary resources available	15		
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	15		
3020	Outlays (gross)	-15		
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	15		
Outlays, gross:				
4100	Outlays from new mandatory authority	15		
4180	Budget authority, net (total)	15		
4190	Outlays, net (total)	15		

The Pima Agriculture Cotton Trust Fund was authorized under Section 12314 of the Agricultural Act of 2014, the 2014 Farm Bill, to reduce the economic injury to domestic manufacturers resulting from tariffs on cotton fabric that are higher than tariffs on certain apparel articles made of cotton fabric. Mandatory funding as established in the Farm Bill is \$16 million annually, to be transferred from funds of the Commodity Credit Corporation. Through the Agriculture Improvement Act of 2018, the 2018 Farm Bill, this program was extended through calendar year 2023. The Further

Continuing Appropriations and Other Extensions Act, 2024, P.L. 118–22, extended Farm Bill authorities through the end of calendar year 2024.

AGRICULTURE WOOL APPAREL MANUFACTURERS TRUST FUND

Program and Financing (in millions of dollars)

Identification code	012–5636–0–2–351	2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Wool Manufacturers Payments	20	22	
0900	Total new obligations, unexpired accounts (object class 41.0)	20	22	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	14	22	
Budget authority:				
Appropriations, mandatory:				
1222	Exercised borrowing authority transferred from other accounts [012–4336]	30		
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-2		
1260	Appropriations, mandatory (total)	28		
1930	Total budgetary resources available	42	22	
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	22		
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1			10
3010	New obligations, unexpired accounts	20	22	
3020	Outlays (gross)	-20	-12	-5
3050	Unpaid obligations, end of year		10	5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year			10
3200	Obligated balance, end of year		10	5
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	28		
Outlays, gross:				
4100	Outlays from new mandatory authority	20		
4101	Outlays from mandatory balances		12	5
4110	Outlays, gross (total)	20	12	5
4180	Budget authority, net (total)	28		
4190	Outlays, net (total)	20	12	5

The Agriculture Wool Apparel Manufacturers Trust Fund was authorized under Section 12315 of the Agricultural Act of 2014, the 2014 Farm Bill, to reduce the economic injury to domestic manufacturers resulting from tariffs on wool fabric that are higher than tariffs on certain apparel articles made of wool fabric. Mandatory funding as established in the Farm Bill is the lesser of the amount the Secretary determines to be necessary to make payments in that year or \$30 million each year, to be transferred from funds of the Commodity Credit Corporation. Per the Agriculture Improvement Act of 2018, the 2018 Farm Bill, this program was extended through calendar year 2023. The Further Continuing Appropriations and Other Extensions Act, 2024, P.L. 118–22, extended Farm Bill authorities through the end of 2024.

Trust Funds

TOBACCO TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code	012–8161–0–7–351	2024 actual	2025 est.	2026 est.
0100	Balance, start of year			
Receipts:				
Current law:				
1110	Excise Taxes for Tobacco Assessments, Tobacco Trust Fund	9		
2000	Total: Balances and receipts	9		

Appropriations:				
Current law:				
2101	Tobacco Trust Fund	-9		
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012-8161-0-7-351	2024 actual	2025 est.	2026 est.
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Obligations by program activity:				
0001	Tobacco Buyout Cost Reimbursement to CCC	9	1	1
0900	Total new obligations, unexpired accounts (object class 41.0)	9	1	1

Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	9		
Spending authority from offsetting collections, mandatory:				
1800	Collected		1	1
1900	Budget authority (total)	9	1	1
1930	Total budgetary resources available	9	1	1

Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	9	1	1
3020	Outlays (gross)	-9	-1	-1

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	9	1	1
Outlays, gross:				
4100	Outlays from new mandatory authority	9	1	1
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources		-1	-1
4180	Budget authority, net (total)	9		
4190	Outlays, net (total)	9		

NATURAL RESOURCES CONSERVATION SERVICE**Federal Funds****CONSERVATION OPERATIONS**

For necessary expenses for carrying out the provisions of the Act of April 27, 1935 (16 U.S.C. 590a-f), including preparation of conservation plans and establishment of measures to conserve soil and water (including farm irrigation and land drainage and such special measures for soil and water management as may be necessary to prevent floods and the siltation of reservoirs and to control agricultural related pollutants); operation of conservation plant materials centers; classification and mapping of soil; dissemination of information; acquisition of lands, water, and interests therein for use in the plant materials program by donation, exchange, or purchase at a nominal cost not to exceed \$100 pursuant to the Act of August 3, 1956 (7 U.S.C. 2268a); purchase and erection or alteration or improvement of permanent and temporary buildings; and operation and maintenance of aircraft, \$112,259,000, to remain available until September 30, 2027: Provided, That appropriations hereunder shall be available pursuant to 7 U.S.C. 2250 for construction and improvement of buildings and public improvements at plant materials centers, except that the cost of alterations and improvements to other buildings and other public improvements shall not exceed \$250,000: Provided further, That when buildings or other structures are erected on non-Federal land, that the right to use such land is obtained as provided in 7 U.S.C. 2250a.

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 012-1000-0-1-302	2024 actual	2025 est.	2026 est.
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Obligations by program activity:				
0001	Conservation Technical Assistance	867	839	
0002	Soil surveys	90	87	87
0003	Snow survey and water forecasting	18	16	15
0004	Plant materials centers	11	14	11
0006	Partnerships for Climate-Smart Commodities	236	325	
0007	Urban Agriculture and Innovative Production Program	7	7	
0008	Healthy Forests Reserve Program	1	1	

0009	Conservation Technical Assistance - Inflation Reduction Act	429	303	262
0799	Total direct obligations	1,659	1,592	375
0801	EPA Great Lakes - Reimbursable	5	5	5
0802	Reimbursable Agency Activity	19	19	19
0899	Total reimbursable obligations	24	24	24
0900	Total new obligations, unexpired accounts	1,683	1,616	399

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,869	1,155	421
1001	Discretionary unobligated balance brought fwd, Oct 1	214	488	
1021	Recoveries of prior year unpaid obligations	18		
1070	Unobligated balance (total)	1,887	1,155	421
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	915	896	112
1131	Unobligated balance of appropriations permanently reduced	-30	-30	
1160	Appropriation, discretionary (total)	885	866	112
Spending authority from offsetting collections, discretionary:				
1700	Collected	15	16	16
1701	Change in uncollected payments, Federal sources	58		
1750	Spending auth from offsetting collections, disc (total)	73	16	16
1900	Budget authority (total)	958	882	128
1930	Total budgetary resources available	2,845	2,037	549
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-7		
1941	Unexpired unobligated balance, end of year	1,155	421	150

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	3,567	4,064	3,317
3010	New obligations, unexpired accounts	1,683	1,616	399
3011	Obligations ("upward adjustments"), expired accounts	14		
3020	Outlays (gross)	-1,163	-2,363	-1,736
3040	Recoveries of prior year unpaid obligations, unexpired	-18		
3041	Recoveries of prior year unpaid obligations, expired	-19		
3050	Unpaid obligations, end of year	4,064	3,317	1,980
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-47	-93	-93
3070	Change in uncollected pymts, Fed sources, unexpired	-58		
3071	Change in uncollected pymts, Fed sources, expired	12		
3090	Uncollected pymts, Fed sources, end of year	-93	-93	-93
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	3,520	3,971	3,224
3200	Obligated balance, end of year	3,971	3,224	1,887

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	958	882	128
Outlays, gross:				
4010	Outlays from new discretionary authority	444	633	94
4011	Outlays from discretionary balances	350	313	390
4020	Outlays, gross (total)	794	946	484
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-16	-16	-16
4033	Non-Federal sources	-6		
4040	Offsets against gross budget authority and outlays (total)	-22	-16	-16
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-58		
4052	Offsetting collections credited to expired accounts	7		
4060	Additional offsets against budget authority only (total)	-51		
4070	Budget authority, net (discretionary)	885	866	112
4080	Outlays, net (discretionary)	772	930	468
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	369	1,417	1,252
4180	Budget authority, net (total)	885	866	112
4190	Outlays, net (total)	1,141	2,347	1,720

The Private Lands Conservation Operations account provides one source of funding for NRCS salaries and expenses to deliver the Natural Resources Conservation Service (NRCS) Mission. NRCS staff provide technical assistance supported by science-based technology and tools that help people conserve, maintain, and improve the Nations natural resources. In addition,

CONSERVATION OPERATIONS—Continued

NRCS delivers the Soil Survey Program; Snow Survey and Water Supply Forecasting Program; and Plant Materials Centers.

The 2026 Budget proposes a total of \$112 million for the Private Lands Conservation Operations (PLCO) account for snow survey and water supply forecasting and plant materials centers.

Technical assistance.—NRCS has a long history of delivering conservation planning, helping to develop and deliver conservation technologies and practices on a voluntary basis. NRCS staff are trained to help land managers develop comprehensive conservation plans that include activities that reduce soil loss from erosion; address soil quality, water quality, water conservation, air quality, and agricultural waste management concerns; reduce potential damage caused by excess water and sedimentation or drought; enhance the quality of fish and wildlife habitat; improve the long-term sustainability of private lands, including cropland, forestland, grazing lands, coastal lands, and developed or developing lands; and facilitate changes in land use as needed for natural resource protection and sustainability.

The 2026 Budget does not request funding for this program. The CTA program will be funded through the Farm Bill's Farm Security and Rural Investment Programs.

Snow survey and water supply forecasting.—The purpose of the program is to provide western States and Alaska with information on seasonal water supply forecasts for water quantity management decisions relating to agricultural production, flood control, hydroelectric power generation, fish and wildlife management, municipal and industrial water supply, inland waterway navigation, and recreation. NRCS field staff and cooperators collect and analyze data on snow depth and snow water equivalent to approximately 2,000 remote, high elevation data collection sites. Over 900 of those sites are NRCS automated mountain weather stations that report hourly observations on snowpack, precipitation, air temperature, and other parameters. Snow Survey data and water supply forecasts are used by farmers and ranchers; water resource managers; climate researchers; Federal, State, and local government agencies; municipal and industrial water providers; hydroelectric power generation utilities; irrigation districts; fish and wildlife management agencies; reservoir project managers; recreationists; Tribal Nations; and the countries of Canada and Mexico.

Plant Material Centers (PMCs).—NRCS's network of 25 PMCs identify, evaluate, and demonstrate the performance of plants and plant technologies to help solve natural resource problems and improve the utilization of our nation's natural resources. PMCs continue to build on their long and successful history of releasing plants for resource conservation that have been instrumental at increasing the commercial availability of appropriate plant materials to the public. PMC activities contribute to reducing soil erosion; increasing cropland soil health and productivity; restoring wetlands, improving water quality, improving wildlife habitat (including pollinators); protecting streambank and riparian areas; stabilizing coastal dunes; producing forage; improving air quality; and addressing other conservation treatment needs.

The results of studies conducted by PMCs provide much of the basis for NRCS vegetative recommendations and conservation practices. PMC-led research ensures that NRCS conservation practices and recommendations to meet new and emerging natural resource issues are science-based. PMC-led training sessions and demonstrations improve the knowledge and capability of NRCS field staff. PMCs carry out their work cooperatively with State and Federal agencies, universities, Tribes, commercial businesses, and seed and nursery associations. PMC activities directly benefit private landowners as well as Federal and State land managing agencies.

Object Classification (in millions of dollars)

Identification code 012-1000-0-1-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	327	363	129
11.3 Other than full-time permanent	2	2	1

11.5 Other personnel compensation	16	14	4
11.9 Total personnel compensation	345	379	134
12.1 Civilian personnel benefits	155	171	55
21.0 Travel and transportation of persons	19	20	7
22.0 Transportation of things	4	4	1
23.1 Rental payments to GSA	5	4	1
23.2 Rental payments to others	6	12	3
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	669	544	134
25.3 Other goods and services from Federal sources	54	4	.....
25.4 Operation and maintenance of facilities	102	72	22
25.5 Research and development contracts	1	1	.....
25.7 Operation and maintenance of equipment	1	1	.....
26.0 Supplies and materials	16	13	5
31.0 Equipment	16	13	10
32.0 Land and structures	22	29	1
41.0 Grants, subsidies, and contributions	236	324	.....
43.0 Interest and dividends	7	.....	.....
99.0 Direct obligations	1,659	1,592	374
99.0 Reimbursable obligations	23	24	24
99.5 Adjustment for rounding	1	.....	1
99.9 Total new obligations, unexpired accounts	1,683	1,616	399

Employment Summary

Identification code 012-1000-0-1-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	4,015	4,309	1,534
2001 Reimbursable civilian full-time equivalent employment	43	31	43

FARM SECURITY AND RURAL INVESTMENT PROGRAMS

Program and Financing (in millions of dollars)

Identification code 012-1004-0-1-302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Wetlands Reserve Program	5	8	.....
0002 Environmental Quality Incentives Program	2,111	2,346	1,873
0005 Wildlife Habitat Incentives Program .....	.....	2	.....
0006 Farm and Ranch Lands Protection Program	3	78	.....
0008 Grassland Reserve Program	1	17	.....
0009 Conservation Stewardship Program 2014	78	55	.....
0010 Agricultural Management Assistance Program	4	5	5
0012 Healthy Forests Reserve Program .....	.....	5	.....
0013 Conservation Reserve Program - Direct	183	296	221
0014 Agricultural Conservation Easement Program	466	744	415
0015 Regional Conservation Partnership Program	352	1,348	283
0016 Voluntary Public Access and Habitat Incentive Program	9	.....	.....
0017 Wetlands Mitigation Banking Program - Mandatory .....	.....	1	.....
0018 Feral Swine Eradication and Control Pilot Program	6	.....	.....
0019 Conservation Stewardship Program - 2018	929	1,256	918
0021 Wetlands Mitigation Banking Program - Discretionary .....	.....	10	.....
0022 Agricultural Conservation Easement Program - Inflation Reduction Act	177	457	544
0023 Conservation Stewardship Program - Inflation Reduction Act	449	864	1,131
0024 Regional Conservation Partnership Program - Inflation Reduction Act	194	537	1,396
0025 Environmental Quality Incentives Program - Inflation Reduction Act	1,604	2,510	3,008
0799 Total direct obligations	6,571	10,539	9,794
0801 Reimbursable program activities	8	8	8
0802 Reimbursable EPA Great Lakes Environmental Quality Incentives Program	25	24	24
0899 Total reimbursable obligations	33	32	32
0900 Total new obligations, unexpired accounts	6,604	10,571	9,826

Budgetary resources:
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1	2,754	3,442	2,288
1001 Discretionary unobligated balance brought fwd, Oct 1	6	8	.....
1021 Recoveries of prior year unpaid obligations	451	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	3,206	3,442	2,288
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	2	.....
1120 Appropriations transferred to other acct [012-0180] .....	.....	.....	-71

1160	Appropriation, discretionary (total)	2	2	-71
	Appropriations, mandatory:			
1200	Appropriation (Inflation Reduction Act of 2022, P.L. 117–169)	3,250	6,000	7,950
1220	Appropriations transferred to other acct [012–0180]	-60	-60	.....
1222	Exercised borrowing authority transferred from other accounts [012–4336]	4,032	4,014	4,014
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-414	-229	-229
1230	Appropriations and/or unobligated balance of appropriations permanently reduced—IRA Funding .....	.....	-342	-453
1260	Appropriations, mandatory (total)	6,808	9,383	11,282
	Spending authority from offsetting collections, mandatory:			
1800	Offsetting Collections	19	32	32
1801	Change in uncollected payments, Federal sources	13	.....	.....
1850	Spending auth from offsetting collections, mand (total)	32	32	32
1900	Budget authority (total)	6,842	9,417	11,243
1930	Total budgetary resources available	10,048	12,859	13,531
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2	.....	.....
1941	Unexpired unobligated balance, end of year	3,442	2,288	3,705
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7,626	9,837	14,916
3010	New obligations, unexpired accounts	6,604	10,571	9,826
3020	Outlays (gross)	-3,934	-5,492	-7,844
3040	Recoveries of prior year unpaid obligations, unexpired	-451	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-8	.....	.....
3050	Unpaid obligations, end of year	9,837	14,916	16,898
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-92	-101	-101
3070	Change in uncollected pymts, Fed sources, unexpired	-13	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-101	-101	-101
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7,534	9,736	14,815
3200	Obligated balance, end of year	9,736	14,815	16,797
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	2	2	-71
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	.....	.....	-45
4011	Outlays from discretionary balances	7	5	5
4020	Outlays, gross (total)	7	5	-40
	Mandatory:			
4090	Budget authority, gross	6,840	9,415	11,314
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,382	1,364	1,606
4101	Outlays from mandatory balances	2,545	4,123	6,278
4110	Outlays, gross (total)	3,927	5,487	7,884
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-21	-32	-32
4123	Non-Federal sources	-1	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-22	-32	-32
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-13	.....	.....
4142	Offsetting collections credited to expired accounts	2	.....	.....
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4150	Additional offsets against budget authority only (total)	-10	.....	.....
4160	Budget authority, net (mandatory)	6,808	9,383	11,282
4170	Outlays, net (mandatory)	3,905	5,455	7,852
4180	Budget authority, net (total)	6,810	9,385	11,211
4190	Outlays, net (total)	3,912	5,460	7,812

Title XII of the Food Security Act of 1985 provides mandatory funding for conservation efforts on private lands, including wetlands, grasslands, forests, and farm and ranch lands. For conservation programs where NRCS is the lead agency, funds are transferred from the Commodity Credit Corporation (CCC) to the NRCS Farm Security and Rural Investment Programs account. These mandatory funds support programs to protect the natural resource base on private lands by providing technical assistance to farmers, ranchers and other private landowners to support the development of conservation plans; and by providing financial assistance to partially offset

the cost to implement conservation measures necessary to safeguard natural resources and improve wildlife habitat; and by purchasing easements either directly, or through third parties.

The Agriculture Improvement Act of 2018 amended Title XII of the Food Security Act of 1985, reauthorizing some programs, and creating one new conservation program that is administered by NRCS. The Inflation Reduction Act (IRA) amended the Farm Bill to extend NRCS conservation programs activities through FY 2031. In addition, the IRA provided additional funding for select conservation programs as noted below.

Environmental Quality Incentives Program (EQIP).—This program is authorized under Subchapter A of Chapter 4 of Subtitle D of Title XII of the Food Security Act of 1985, as amended. The Agriculture Improvement Act of 2018 reauthorized the program through 2023. Additionally, the IRA amended the Farm Bill to extend EQIP funding for all EQIP activities through FY 2031. The purpose of the program is to promote agricultural production and environmental quality as compatible national goals. EQIP promotes the voluntary application of land-based conservation practices and activities that maintain or improve the condition of the soil, water, plants, and air; conserve energy; and address other natural resource concerns. Eligible land includes cropland, rangeland, pastureland, private non-industrial forestland, tribal land, and other farm or ranch lands. In 2026, the Budget assumes extension of this program and includes \$2.025 billion within the mandatory baseline. In addition, the IRA provides \$3.45 billion for EQIP in 2026.

Conservation Stewardship Program (CSP).—This program is authorized by Subchapter B of Chapter 4 of Subtitle D of title XII of the Food Security Act of 1985, as amended. The Agriculture Improvement Act of 2018 reauthorized the program through 2023. Additionally, the IRA amended the Farm Bill to extend CSP funding for all CSP activities through FY 2031. The program encourages producers to address resource concerns in a comprehensive manner by undertaking additional conservation activities and improving, maintaining, and managing existing conservation activities. In 2026, the Budget assumes extension of this program and includes \$1.0 billion within the mandatory baseline. In addition, the IRA provides \$1.5 billion for CSP in 2026.

Conservation Reserve Program (CRP) Technical Assistance.—CRP is authorized by Sections 1231–1235A of the Food Security Act of 1985, as amended, and is administered by the Farm Service Agency. NRCS supports the program by providing technical assistance to producers to implement conservation practices on CRP land. The Agriculture Improvement Act of 2018 reauthorized the program, and the 2026 Budget assumes \$233 million in technical assistance for NRCS support of CRP. The IRA amended Section 1241 of the Food Security Act of 1985 to extend the availability CCC funds, and the authority to manage CRP, through FY 2031. In 2021, NRCS received an additional \$139 million in technical assistance funding to begin a nationwide soil sampling program to determine the level of soil carbon on land enrolled in CRP.

Agricultural Conservation Easement Program (ACEP).—ACEP consists of two components: 1) an agricultural land easement component under which NRCS assists eligible entities to protect agricultural land by limiting non-agricultural uses of that land through the purchase of agricultural land easements; and 2) a wetland reserve easement component under which NRCS provides financial and technical assistance directly to landowners to restore, protect and enhance wetlands through the purchase of wetlands reserve easements. The program was reauthorized through 2023 by the Agriculture Improvement Act of 2018 under Subtitle H of Title XII of the Food Security Act of 1985. The IRA amended the Farm Bill to extend ACEP funding for all ACEP activities through FY 2031. In 2026, the Budget assumes extension of this program and includes \$450 million within the mandatory baseline. In addition, the IRA provides \$600 million for ACEP in 2026.

Regional Conservation Partnership Program (RCPP).—RCPP promotes the implementation of conservation activities through agreements between NRCS and partners, and through conservation program contracts and

FARM SECURITY AND RURAL INVESTMENT PROGRAMS—Continued

easements with producers and landowners. The program was reauthorized through 2023 by the Agriculture Improvement Act of 2018 under Subtitle I of Title XII of the Food Security Act of 1985. The IRA amended the Farm Bill to extend RCPP funding for all RCPP activities through FY 2031. Through agreements between partners and conservation program contracts or easements directly with producers and landowners, RCPP helps implement conservation projects that may focus on water quality and quantity, soil erosion, wildlife habitat, drought mitigation, flood control, or other regional priorities. In 2026, the Budget assumes extension of this program and includes \$300 million within the mandatory baseline. In addition, the IRA provides \$2.4 billion for RCPP in 2026.

Voluntary Public Access and Habitat Incentive Program (VPA-HIP).—The program is authorized by Section 1240R of the Food Security Act of 1985, as amended by Section 2406 of the Agriculture Improvement Act of 2018. VPA-HIP provided \$50 million for obligations between 2019 through 2023. VPA-HIP is authorized \$10 million for 2024 by amendment to 16 U.S.C. 3839bb–5(f)(1); in Division B, Title 1 Section 102(d)(1)(B) of the Further Continuing Appropriation and Other Extensions Act of 2024 (Public Law 118–22). VPA-HIP is a competitive grant program. Funding is limited to State and Tribal governments establishing new public access programs, expanding existing public access programs, and/or enhancing wildlife habitat on lands enrolled in public access programs.

Feral Swine Eradication and Control Pilot Program (FSCP).—The program is authorized by Sections 2408 of the Agriculture Improvement Act of 2018. The program provides \$75 million for obligations between 2019 and 2023, of which NRCS is to receive 50 percent. FSCP is authorized \$7.5 million for 2024 by amendment to Section 2408(g)(1) of the Agriculture Improvement Act of 2018 (Public Law 115–334); in Division B, Title 1 Section 102(d)(1)(C) of the Further Continuing Appropriations and Other Extensions Act of 2024 (Public Law 118–22). The program is implemented by NRCS and the Animal Plant Health Inspection Service to respond to the threat feral swine pose to agriculture, native ecosystems, and human and animal health.

In addition to the programs authorized under the Food Security Act of 1985, NRCS implements the following conservation programs:

Agricultural Management Assistance Program (AMA).—This program is authorized by Section 524(b) of the Federal Crop Insurance Act (7 U.S.C. 1524(b)), as amended. It authorizes \$10 million annually for the program, of which NRCS is to receive 50 percent. This program is implemented by NRCS, the Agricultural Marketing Service, and the Risk Management Agency. AMA activities are carried out in 16 States in which participation in the Federal Crop Insurance Program is historically low. The program helps producers mitigate financial risk by using conservation to reduce soil erosion and improve water quality. The 2026 Budget proposes \$5 million for the program.

NRCS works to deliver conservation programs using its technical field staff and by partnering with public and private entities through the Technical Service Provider (TSP) system. NRCS can contract with TSPs to help deliver the Farm Bill programs, or agricultural producers may select TSPs to help plan and implement conservation practices in their operations.

The U.S. has made great strides in improving water quality; however, nonpoint source pollution remains a significant challenge that requires policy attention and thoughtful new approaches. In 2026, the Budget continues to support the agency's efforts to better coordinate conservation practices among key Federal agency partners, along with agricultural producer organizations, conservation districts, States, Tribes, non-governmental organizations, and other local leaders, and to identify areas where a focused and coordinated approach can achieve substantial improvements in water quality. The Budget builds upon the collaborative process already underway among Federal agency partners to demonstrate substantial improvements in water quality from conservation programs by ensuring that USDA's key investments through Farm Bill conservation programs and related efforts are appropriately leveraged by other Federal programs.

The Farm Production and Conservation (FPAC) Business Center is a centralized operations office within the FPAC Mission Area responsible for financial management, budgeting, human resources, information technology, acquisitions/procurement, customer experience, internal controls, risk management, strategic and annual planning, and other activities for the FPAC Mission area and its component agencies, including NRCS, the Farm Service Agency (FSA), and the Risk Management Agency (RMA). The 2026 Budget includes a transfer of \$70,740,000 in mandatory funds to the Business Center to offset costs associated with administration and oversight of mandatory conservation programs. The proposed transfer is an estimate based on current staffing in the FPAC agencies and estimated costs in support of the Business Center.

Object Classification (in millions of dollars)

Identification code 012–1004–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	546	617	551
11.3 Other than full-time permanent	1	2	1
11.5 Other personnel compensation	12	9	8
11.9 Total personnel compensation	559	628	560
12.1 Civilian personnel benefits	240	272	243
21.0 Travel and transportation of persons	15	18	69
22.0 Transportation of things	1	1	2
23.1 Rental payments to GSA	28	34	33
23.2 Rental payments to others	75	101	108
23.3 Communications, utilities, and miscellaneous charges	1	18	18
24.0 Printing and reproduction		1	5
25.2 Other services from non-Federal sources	372	1,581	1,239
25.3 Other goods and services from Federal sources	162	123	47
25.4 Operation and maintenance of facilities	333	298	379
26.0 Supplies and materials	7	10	18
31.0 Equipment	106	155	360
32.0 Land and structures	267	399	459
41.0 Grants, subsidies, and contributions	4,404	6,899	6,254
42.0 Insurance claims and indemnities	1	1	1
99.0 Direct obligations	6,571	10,539	9,795
99.0 Reimbursable obligations	33	32	32
99.5 Adjustment for rounding			-1
99.9 Total new obligations, unexpired accounts	6,604	10,571	9,826

Employment Summary

Identification code 012–1004–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	6,770	7,193	6,241
2001 Reimbursable civilian full-time equivalent employment	25	25	29

WATERSHED AND FLOOD PREVENTION OPERATIONS

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 012–1072–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Emergency watershed protection operations	388	299	146
0004 Small watershed operations (P.L. 566)	130	119	103
0005 Flood Prevention Operations P.L. 78–534	78	10	6
0006 EWP (SANDY)	1	1	1
0007 Watershed Flood and Prevention Operations	47	47	47
0008 Rural Water Operations Program	22		
0799 Total direct obligations	666	476	303
0802 Watershed and Flood Prevention Operations (Reimbursable)	6	6	6
0900 Total new obligations, unexpired accounts	672	482	309
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,424	902	493
1001 Discretionary unobligated balance brought fwd, Oct 1	1,424	902	
1021 Recoveries of prior year unpaid obligations	65		

1033	Recoveries of prior year paid obligations	2		
1070	Unobligated balance (total)	1,491	902	493
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	35	15	
1131	Unobligated balance of appropriations permanently reduced	-3		
1160	Appropriation, discretionary (total)	32	15	
	Appropriations, mandatory:			
1222	Exercised borrowing authority transferred from other accounts [012-4336]	50	50	50
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-3	-3	-3
1260	Appropriations, mandatory (total)	47	47	47
	Spending authority from offsetting collections, discretionary:			
1700	Collected	17	11	11
1701	Change in uncollected payments, Federal sources	-13		
1750	Spending auth from offsetting collections, disc (total)	4	11	11
1900	Budget authority (total)	83	73	58
1930	Total budgetary resources available	1,574	975	551
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	902	493	242
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,680	1,884	1,678
3010	New obligations, unexpired accounts	672	482	309
3020	Outlays (gross)	-378	-688	-672
3040	Recoveries of prior year unpaid obligations, unexpired	-65		
3041	Recoveries of prior year unpaid obligations, expired	-25		
3050	Unpaid obligations, end of year	1,884	1,678	1,315
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-63	-50	-50
3070	Change in uncollected pymts, Fed sources, unexpired	13		
3090	Uncollected pymts, Fed sources, end of year	-50	-50	-50
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,617	1,834	1,628
3200	Obligated balance, end of year	1,834	1,628	1,265
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	36	26	11
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	12	11
4011	Outlays from discretionary balances	329	614	578
4020	Outlays, gross (total)	330	626	589
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-13	-11	-11
4033	Non-Federal sources	-6		
4040	Offsets against gross budget authority and outlays (total)	-19	-11	-11
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	13		
4053	Recoveries of prior year paid obligations, unexpired accounts	2		
4060	Additional offsets against budget authority only (total)	15		
4070	Budget authority, net (discretionary)	32	15	
4080	Outlays, net (discretionary)	311	615	578
	Mandatory:			
4090	Budget authority, gross	47	47	47
	Outlays, gross:			
4100	Outlays from new mandatory authority	4	2	2
4101	Outlays from mandatory balances	44	60	81
4110	Outlays, gross (total)	48	62	83
4180	Budget authority, net (total)	79	62	47
4190	Outlays, net (total)	359	677	661

NRCS watershed programs provide for cooperative actions between the Federal Government and States and their political subdivisions to reduce damage from floodwater, sediment, and erosion; for the conservation, development, utilization, and disposal of water; and for the conservation and proper utilization of land. Funds in Watershed and Flood Prevention Operations can be used to implement authorized watershed projects for watershed flood protection; flood prevention; water quality improvements; soil erosion reduction; rural, municipal and industrial water supply; irrigation water management; sediment control; fish and wildlife habitat enhancement;

wetland creation and restoration, and also for projects that address multiple resource concerns, depending upon the needs and opportunities.

Emergency Watershed Program.—NRCS undertakes such emergency measures to mitigate imminent threats to life and property from floods, fires or windstorms, or when other natural elements or forces cause a sudden impairment of a watershed. NRCS may acquire Floodplain Easements on lands impacted by frequent flooding. Funding for the Emergency Watershed Program is typically provided through emergency supplemental appropriations.

Watershed operations authorized by Public Law 78-534.—NRCS cooperates with soil conservation districts and other local organizations in planning and installing flood prevention improvements in 11 watersheds authorized by the Flood Control Act of 1944. The Federal Government shares the cost of improvements for flood prevention, agricultural water management, recreation, and fish and wildlife development. The 2026 Budget does not propose funding for this program.

Small watershed operations authorized by Public Law 83-566.—NRCS provides technical and financial assistance to local organizations to install measures for watershed protection, flood prevention, agricultural water management, recreation, and fish and wildlife enhancement. The 2026 Budget does not propose funding for this program.

Watershed Protection and Flood Prevention.—Section 2401 of the Agriculture Improvement Act of 2018, Public Law 115-334, authorizes \$50 million per year for NRCS to provide technical and financial assistance to local organizations to implement projects for watershed protection and flood prevention.

Loans through the Agricultural Credit Insurance Fund have been made in previous years to the local sponsors in order to fund the local cost of Public Law 83-566 or 78-534 projects. No funding for these loans is assumed in 2026.

Object Classification (in millions of dollars)

Identification code 012-1072-0-1-301	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	13	12	14
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	14	13	15
12.1 Civilian personnel benefits	6	5	6
21.0 Travel and transportation of persons	1		1
25.1 Advisory and assistance services	46	8	8
25.2 Other services from non-Federal sources	100	115	98
25.4 Operation and maintenance of facilities	17	15	12
31.0 Equipment	1		
32.0 Land and structures	25	5	8
41.0 Grants, subsidies, and contributions	456	314	156
99.0 Direct obligations	666	475	304
99.0 Reimbursable obligations	5	6	6
99.5 Adjustment for rounding	1	1	-1
99.9 Total new obligations, unexpired accounts	672	482	309

Employment Summary

Identification code 012-1072-0-1-301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	115	103	110
2001 Reimbursable civilian full-time equivalent employment	11	11	11

EMERGENCY WATERSHED PROTECTION PROGRAM

【For an additional amount for "Emergency Watershed Protection Program" for necessary expenses for the Emergency Watershed Protection Program, \$920,000,000, to remain available until expended: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

EMERGENCY WATERSHED PROTECTION PROGRAM—Continued

Program and Financing (in millions of dollars)

Identification code 012–0017–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 EWP Infrastructure 2022	64	88	417
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	95	43	875
1001 Discretionary unobligated balance brought fwd, Oct 1	95	43	
1021 Recoveries of prior year unpaid obligations	12		
1070 Unobligated balance (total)	107	43	875
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		920	
1930 Total budgetary resources available	107	963	875
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	43	875	458
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	38	63	85
3010 New obligations, unexpired accounts	64	88	417
3020 Outlays (gross)	-27	-66	-393
3040 Recoveries of prior year unpaid obligations, unexpired	-12		
3050 Unpaid obligations, end of year	63	85	109
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	38	63	85
3200 Obligated balance, end of year	63	85	109
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		920	
Outlays, gross:			
4010 Outlays from new discretionary authority		46	
4011 Outlays from discretionary balances	27	20	393
4020 Outlays, gross (total)	27	66	393
4180 Budget authority, net (total)		920	
4190 Outlays, net (total)	27	66	393

NRCS undertakes such emergency measures to mitigate imminent hazards to life and property from floods, fires, or windstorms, or when other natural elements or forces cause a sudden impairment of a watershed. Funding for the Emergency Watershed Program is typically provided through emergency supplemental appropriations.

Object Classification (in millions of dollars)

Identification code 012–0017–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent		2	2
12.1 Civilian personnel benefits		1	1
23.1 Equipment			1
25.1 Advisory and assistance services		11	85
25.2 Other services from non-Federal sources	4	21	61
41.0 Grants, subsidies, and contributions	60	53	266
99.0 Direct obligations	64	88	416
99.5 Adjustment for rounding			1
99.9 Total new obligations, unexpired accounts	64	88	417

Employment Summary

Identification code 012–0017–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	4	19	17

WATERSHED REHABILITATION 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 012–1002–0–1–301	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Watershed Rehabilitation Program	8	9	13
0002 Small Watershed Rehabilitation Program	12	8	5
0799 Total direct obligations	20	17	18
0801 Reimbursable program activity	3	2	2
0900 Total new obligations, unexpired accounts	23	19	20
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	66	47	29
1001 Discretionary unobligated balance brought fwd, Oct 1	42	25	
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	68	47	29
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1	1	
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1900 Budget authority (total)	2	1	
1930 Total budgetary resources available	70	48	29
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	47	29	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	188	168	147
3010 New obligations, unexpired accounts	23	19	20
3020 Outlays (gross)	-41	-40	-37
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	168	147	130
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	188	168	147
3200 Obligated balance, end of year	168	147	130
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	1	
Outlays, gross:			
4011 Outlays from discretionary balances	23	29	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	18	11	16
4180 Budget authority, net (total)	1	1	
4190 Outlays, net (total)	40	40	37

Under the authorities of Section 14 of the Watershed Protection and Flood Prevention Act (16 U.S.C. 1012), assistance is provided to communities to support the rehabilitation of small local dams originally constructed with Federal assistance and near or past their design life, or that no longer meet federal or state safety criteria or performance standards. The 2026 Budget does not request funding for this program.

Object Classification (in millions of dollars)

Identification code 012–1002–0–1–301	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	1
12.1 Civilian personnel benefits	1	1	
25.1 Advisory and assistance services	1	3	4
25.2 Other services from non-Federal sources	8	6	6
25.4 Operation and maintenance of facilities	4	2	1
41.0 Grants, subsidies, and contributions	4	4	5
99.0 Direct obligations	20	18	17
99.0 Reimbursable obligations	2	2	2
99.5 Adjustment for rounding	1	-1	1
99.9 Total new obligations, unexpired accounts	23	19	20

Employment Summary

Identification code 012–1002–0–1–301	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	17	14	7
2001 Reimbursable civilian full-time equivalent employment	5	3	3

HEALTHY FORESTS RESERVE PROGRAM**Program and Financing** (in millions of dollars)

Identification code 012–1090–0–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Healthy Forests Reserve Program		7	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	7	
1001 Discretionary unobligated balance brought fwd, Oct 1	7	7	
1930 Total budgetary resources available	7	7	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7		

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

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

The Healthy Forests Reserve Program (HFRP), which is authorized by Title V of the Healthy Forests Restoration Act of 2003 (Public Law 108–148), helps landowners restore, enhance, and protect forest resources through easements and financial assistance. Land enrolled in HFRP easements must (1) be privately owned, or owned by American Indian tribes, and (2) restore, enhance, or measurably increase the recovery of threatened or endangered species, improve biological diversity, or increase carbon sequestration. The 2026 Budget does not request funding for this program.

Object Classification (in millions of dollars)

Identification code 012–1090–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources		2	
32.0 Land and structures		5	
99.0 Direct obligations		7	
99.9 Total new obligations, unexpired accounts		7	

URBAN AGRICULTURE AND INNOVATIVE PRODUCTION**Program and Financing** (in millions of dollars)

Identification code 012–1005–0–1–302	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	5	3
3020 Outlays (gross)	-3	-2	-1
3050 Unpaid obligations, end of year	5	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	5	3

3200	Obligated balance, end of year	5	3	2
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Budget authority and outlays, net:

Discretionary:				
Outlays, gross:				
4011 Outlays from discretionary balances	3	2	1	
4180 Budget authority, net (total)				
4190 Outlays, net (total)	3	2	1	

The Office of Urban Agriculture and Innovative Production (OUAIP) was authorized by Section 12302 of the Agriculture Improvement Act of 2018 (the 2018 Farm Bill) amending Section 222 of the Department of Agriculture Reorganization Act of 1994 (7 U.S.C. 6911 et seq.). The Secretary of Agriculture delegated NRCS to lead the USDA-wide office, and to work in partnership with other USDA and federal agencies to support urban and innovative agriculture, including community composting and food waste reduction efforts. OUAIP is statutorily directed to administer grants, cooperative agreement pilot projects, work with FSA to establish pilot Urban/Suburban County Committees and maintain a Federal Advisory Committee for Urban Agriculture and Innovative Production, among other responsibilities. The 2026 Budget does not include funding for this program.

WATER BANK PROGRAM**Program and Financing** (in millions of dollars)

Identification code 012–3320–0–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Water Bank Program	2	2	
0900 Total new obligations, unexpired accounts (object class 41.0)	2	2	
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	2	
1930 Total budgetary resources available	2	2	

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	19	17	14
3010 New obligations, unexpired accounts	2	2	
3020 Outlays (gross)	-4	-5	-6
3050 Unpaid obligations, end of year	17	14	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	19	17	14
3200 Obligated balance, end of year	17	14	8

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	2	
Outlays, gross:			
4011 Outlays from discretionary balances	4	5	6
4180 Budget authority, net (total)	2	2	
4190 Outlays, net (total)	4	5	6

The Water Bank Program is authorized by the Water Bank Act of 1970 (16 U.S.C. 1301–1311). NRCS enters into ten-year agreements with landowners and operators to conserve surface water; preserve, maintain, and improve the Nation's wetlands; increase waterfowl habitat in migratory waterfowl nesting, breeding, and feeding areas in the United States; and secure recreational and environmental benefits for the Nation. The 2026 Budget does not request funding for this program.

Employment Summary

Identification code 012–3320–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	3	2	

DAMAGE ASSESSMENT AND RESTORATION REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 012-4368-0-3-306	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Damage Assessment & Restoration Revolving	5	4	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	10	8
1011 Unobligated balance transfer from other acct [014-5198]	5	2	2
1070 Unobligated balance (total)	15	12	10
1930 Total budgetary resources available	15	12	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	8	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9	8	4
3010 New obligations, unexpired accounts	5	4	10
3020 Outlays (gross)	-6	-8	-10
3050 Unpaid obligations, end of year	8	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	8	4
3200 Obligated balance, end of year	8	4	4
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	6		
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		8	10
4180 Budget authority, net (total)			
4190 Outlays, net (total)	6	8	10

Object Classification (in millions of dollars)

Identification code 012-4368-0-3-306	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1		1
25.2 Other services from non-Federal sources		1	2
25.4 Operation and maintenance of facilities	3	1	6
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Direct obligations	5	3	10
99.5 Adjustment for rounding		1	
99.9 Total new obligations, unexpired accounts	5	4	10

Employment Summary

Identification code 012-4368-0-3-306	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	8	5	5

RURAL DEVELOPMENT

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses for carrying out the administration and implementation of Rural Development programs, including activities with institutions concerning the development and operation of agricultural cooperatives; and for cooperative agreements; \$265,008,000: Provided, That of the amount made available under this heading, no less than \$75,000,000, to remain available until expended, shall be used for information technology expenses: Provided further, That notwithstanding any other provision of law, funds appropriated under this heading may be used for advertising and promotional activities that support Rural Development programs: Provided further, That in addition to any other funds appropriated for purposes authorized by section 502(i) of the Housing Act of 1949 (42 U.S.C. 1472(i)), any amounts collected under such section, as amended by this Act, will immediately be credited to this account and will remain available until expended for such purposes.

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

Program and Financing (in millions of dollars)

Identification code 012-0403-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Salaries and expenses	372	351	265
0002 Biobased	3		
0003 Interchange	20		
0799 Total direct obligations	395	351	265
0801 Reimbursable program - Program Transfers and Reimbursable Obligations	480	492	475
0811 LAMP and LAMP COVID	1	1	1
0813 Nonrecurrent Expenses Fund IT Development	16		
0816 Reconnect transfer for Administration and Technical Support	18	36	8
0817 Division N Disaster Funding Transfer for Administration	2	2	1
0818 Disaster Assistance Fund Administration		1	
0899 Total reimbursable obligations	517	532	485
0900 Total new obligations, unexpired accounts	912	883	750
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	89	57	26
1001 Discretionary unobligated balance brought fwd, Oct 1	80		
1011 Unobligated balance transfer from other acct [012-0405]	6		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	96	57	26
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	351	351	265
1121 Appropriations transferred from other acct [012-0405]		1	
1160 Appropriation, discretionary (total)	351	352	265
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336]	3		
Spending authority from offsetting collections, discretionary:			
1700 Collected	505	500	487
1701 Change in uncollected payments, Federal sources	15		
1750 Spending auth from offsetting collections, disc (total)	520	500	487
1900 Budget authority (total)	874	852	752
1930 Total budgetary resources available	970	909	778
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	57	26	28
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	151	179	160
3010 New obligations, unexpired accounts	912	883	750
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-877	-902	-718
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-8		
3050 Unpaid obligations, end of year	179	160	192
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-23	-30	-30
3070 Change in uncollected pymts, Fed sources, unexpired	-15		
3071 Change in uncollected pymts, Fed sources, expired	8		
3090 Uncollected pymts, Fed sources, end of year	-30	-30	-30
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	128	149	130
3200 Obligated balance, end of year	149	130	162
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	871	852	752
Outlays, gross:			
4010 Outlays from new discretionary authority	736	698	611
4011 Outlays from discretionary balances	137	194	105
4020 Outlays, gross (total)	873	892	716
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-513	-500	-487
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-515	-500	-487

Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-15	.....	.....
4052	Offsetting collections credited to expired accounts	10	.....	.....
4060	Additional offsets against budget authority only (total)	-5	.....	.....
4070	Budget authority, net (discretionary)	351	352	265
4080	Outlays, net (discretionary)	358	392	229
Mandatory:				
4090	Budget authority, gross	3	.....	.....
Outlays, gross:				
4100	Outlays from new mandatory authority	1	.....	.....
4101	Outlays from mandatory balances	3	10	2
4110	Outlays, gross (total)	4	10	2
4180	Budget authority, net (total)	354	352	265
4190	Outlays, net (total)	362	402	231

The Rural Development Salaries and Expenses (S&E) account is a consolidated account to administer all Rural Development programs, including programs in the Rural Utilities Service (RUS), the Rural Housing Service (RHS), and the Rural Business-Cooperative Service (RBS). The 2026 Budget funds S&E at \$710.5 million. There is also a set-aside of no less than \$75 million for information technology expenses, and these funds are available until expended. For more information about the Rural Development mission area go to www.rd.usda.gov.

Object Classification (in millions of dollars)

Identification code 012-0403-0-1-452		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	152	128	115
11.5	Other personnel compensation	3	.....	.....
11.9	Total personnel compensation	155	128	115
12.1	Civilian personnel benefits	61	57	50
21.0	Travel and transportation of persons	4	5	5
22.0	Transportation of things .....	.....	.....	14
23.1	Rental payments to GSA	6	18	6
23.2	Rental payments to others	5	17	6
23.3	Communications, utilities, and miscellaneous charges	1	3	1
25.1	Advisory and assistance services	53	24	7
25.2	Other services from non-Federal sources	24	6	18
25.3	Other goods and services from Federal sources	5	69	25
25.7	Operation and maintenance of equipment	76	23	8
26.0	Supplies and materials	1	.....	.....
31.0	Equipment	3	.....	.....
32.0	Land and structures	1	1	8
42.0	Insurance claims and indemnities .....	.....	.....	2
99.0	Direct obligations	395	351	265
99.0	Reimbursable obligations	517	532	485
99.9	Total new obligations, unexpired accounts	912	883	750

Employment Summary

Identification code 012-0403-0-1-452		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	1,474	1,300	1,128
2001	Reimbursable civilian full-time equivalent employment	2,937	3,330	2,034

RURAL DEVELOPMENT DISASTER ASSISTANCE FUND

■ For an additional amount for the "Rural Development Disaster Assistance Fund" as authorized under section 6945 of title 7, United States Code, as amended by this Act, \$362,500,000, to remain available until expended: *Provided*, That section 6945(b) of title 7, United States Code, shall apply to amounts provided under this heading in this Act: *Provided further*, That amounts provided under this heading in this Act may not be transferred pursuant to section 2257 of title 7, United States Code: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 012-0405-0-1-453		2024 actual	2025 est.	2026 est.
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	7	.....	362
1001	Discretionary unobligated balance brought fwd, Oct 1	7	.....	.....
1010	Unobligated balance transfer to other accts [012-0403]	-6	.....	.....
1010	Unobligated balance transfer to other accts [012-1951]	-1	.....	.....
1070	Unobligated balance (total) .....	.....	.....	362
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	.....	363	.....
1120	Appropriations transferred to other acct [012-0403] .....	.....	-1	.....
1160	Appropriation, discretionary (total) .....	.....	362	.....
1900	Budget authority (total) .....	.....	362	.....
1930	Total budgetary resources available .....	.....	362	362
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	.....	362	362
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	.....	362	.....
4180	Budget authority, net (total) .....	.....	362	.....
4190	Outlays, net (total) .....	.....	.....	.....

The Rural Disaster Assistance Fund (RDAF) reflects transferred-in balances from consolidated Rural Development (RD) disaster supplemental funding from specific RD programs that were for previous disasters, but where the original funds are no longer needed for the initial purpose/disaster for which they were provided. The funding in the account allows RD to use its existing programs to address disaster needs quickly and flexibly, as the funding can be immediately applied for disaster response to any RD program. Funding can be also be directly appropriated to the account, and in 2024 the account received \$363 million in emergency supplemental funding from PL 118-158, the Further Continuing Appropriations and Other Extensions Act, 2025 - Division B. No new funding is requested for the RDAF in the 2026 Budget.

RURAL HOUSING SERVICE**Federal Funds****RURAL HOUSING ASSISTANCE GRANTS**

For grants for very low-income housing made by the Rural Housing Service, as authorized by 42 U.S.C. 1474, \$20,000,000, 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 012-1953-0-1-604		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0012	Very Low-Income Housing Repair Grants	28	26	21
0016	Rural Housing Preservation Grants	11	11	1
0017	Domestic Violence Shelters with Pets	3	3	.....
0018	Very Low-Income Housing Repair Grants (Division N)	11	37	.....
0020	Rural Housing Preservation Grants (Division N) .....	.....	2	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	53	79	22
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	83	40	.....
1001	Discretionary unobligated balance brought fwd, Oct 1	83	40	.....
1010	Unobligated balance transfer to other accts [012-2081]	-3	.....	.....
1021	Recoveries of prior year unpaid obligations	3	3	3
1070	Unobligated balance (total)	83	43	3
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	38	38	20
1131	Unobligated balance of appropriations permanently reduced	-28	-2	.....
1160	Appropriation, discretionary (total)	10	36	20
1900	Budget authority (total)	10	36	20

RURAL HOUSING ASSISTANCE GRANTS—Continued
Program and Financing—Continued

Identification code 012–1953–0–1–604	2024 actual	2025 est.	2026 est.
1930 Total budgetary resources available	93	79	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	40		1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	61	50	45
3010 New obligations, unexpired accounts	53	79	22
3020 Outlays (gross)	-61	-81	-42
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-3	-3
3050 Unpaid obligations, end of year	50	45	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	61	50	45
3200 Obligated balance, end of year	50	45	22
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10	36	20
Outlays, gross:			
4010 Outlays from new discretionary authority	3	20	16
4011 Outlays from discretionary balances	58	61	26
4020 Outlays, gross (total)	61	81	42
4180 Budget authority, net (total)	10	36	20
4190 Outlays, net (total)	61	81	42

The very low-income housing repair grant program is authorized under section 504 of the Housing Act of 1949, as amended. This grant program enables very low-income elderly residents in rural areas to improve or modernize their dwellings, to make the dwelling safer or more sanitary, or to remove health and safety hazards. The 2026 Budget requests \$20 million for this account.

For other housing assistance grants authorized for funding in this account such as housing preservation grants and supervisory and technical assistance grants as authorized by section 509(f) and 525 of the Housing Act of 1949, as amended, the 2026 Budget is not requesting funding for these programs.

RENTAL ASSISTANCE PROGRAM

For rental assistance agreements entered into or renewed pursuant to the authority under section 521(a)(2) of the Housing Act of 1949 or agreements entered into in lieu of debt forgiveness or payments for eligible households as authorized by section 502(c)(5)(D) of the Housing Act of 1949, \$1,715,000,000 to remain available until September 30, 2027, and in addition such sums as may be necessary, as authorized by section 521(c) of the Act, to liquidate debt incurred prior to fiscal year 1992 to carry out the rental assistance program under section 521(a)(2) of the Act: Provided, That amounts made available under this heading shall be available for renewal of rental assistance agreements where the Secretary determines that a maturing loan for a project cannot reasonably be restructured with another USDA loan or modification and the project was operating with rental assistance under section 521 of the Housing Act of 1949: Provided further, That the Secretary may enter into rental assistance contracts in maturing properties with existing rental assistance agreements notwithstanding any provision of section 521 of the Housing Act of 1949, for a term of at least 10 years but not more than 20 years: Provided further, That any agreement to enter into a rental assistance contract under section 521 of the Housing Act of 1949 for a maturing property shall obligate the owner to continue to maintain the project as decent, safe, and sanitary housing and to operate the development in accordance with the Housing Act of 1949: Provided further, That upon request by an owner under section 514 or 515 of the Act, the Secretary may renew the rental assistance agreement for a period of 20 years or until the term of such loan has expired, subject to annual appropriations: Provided further, That any unexpended balances remaining at the end of such one-year agreements may be transferred and used for purposes of any debt reduction, maintenance, repair, or rehabilitation of any existing projects; preservation; and rental assistance activities authorized under title V of the Act: Provided further, That rental assistance provided under agreements entered into prior to fiscal year 2026 for a farm labor multi-family housing project financed under section 514 or 516 of the Act may not be recaptured for use in another project until such assistance has remained unused for a period of twelve consecutive months, if such project has a waiting list of tenants seeking such assistance or the project

has rental assistance eligible tenants who are not receiving such assistance: Provided further, That such recaptured rental assistance shall, to the extent practicable, be applied to another farm labor multi-family housing project financed under section 514 or 516 of the Act: Provided further, That except as provided in the seventh proviso under this heading and notwithstanding any other provision of the Act, the Secretary may recapture rental assistance provided under agreements entered into prior to fiscal year 2026 for a project that the Secretary determines no longer needs rental assistance and use such recaptured funds for current needs.

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 012–0137–0–1–604	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Rental assistance program	1,608	1,642	1,715
0900 Total new obligations, unexpired accounts (object class 41.0)	1,608	1,642	1,715
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,610	1,608	1,715
1121 Appropriations transferred from other acct [012–1902]		34	
1139 Appropriations substituted for borrowing authority	-2		
1160 Appropriation, discretionary (total)	1,608	1,642	1,715
1900 Budget authority (total)	1,608	1,642	1,715
1930 Total budgetary resources available	1,608	1,642	1,715
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,879	1,907	2,059
3010 New obligations, unexpired accounts	1,608	1,642	1,715
3020 Outlays (gross)	-1,580	-1,490	-1,696
3050 Unpaid obligations, end of year	1,907	2,059	2,078
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,879	1,907	2,059
3200 Obligated balance, end of year	1,907	2,059	2,078
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,608	1,642	1,715
Outlays, gross:			
4010 Outlays from new discretionary authority	171	246	257
4011 Outlays from discretionary balances	1,408	1,244	1,439
4020 Outlays, gross (total)	1,579	1,490	1,696
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1		
4180 Budget authority, net (total)	1,608	1,642	1,715
4190 Outlays, net (total)	1,580	1,490	1,696

The rental assistance program is authorized under section 521(a)(2) of the Housing Act of 1949, as amended, and is designed to reduce rent expenses for very low-income and low-income families living in RHS-financed rural rental and farm labor housing projects. A total of \$1.72 billion is being requested for renewals of existing rental assistance contracts for maintaining a sustainable rental assistance program.

The Budget also requests authority to decouple Rental Assistance from the Multi-family Housing Direct Loan program, allowing RHS to continue offering Rental Assistance to certain properties that no longer have an RHS-financed loan. Decoupling these two programs will help ensure low-income rural tenants in USDA financed properties continue to have access to affordable rents when projects reach loan maturity and leave the portfolio. Decoupling will also lead to the preservation of the majority of USDA's project-based assistance, and, thus, decrease the number of tenant-based vouchers needed for USDA financed properties going forward.

From 1978 through 1991, the rental assistance program was funded under the Rural Housing Insurance Fund (RHIF). Beginning in 1992, pursuant to Credit Reform, a separate grant account was established for this program.

Prior year obligations are funded with "such sums" amounts to cover those pre-credit reform contracts in RHIF.

RURAL HOUSING VOUCHER 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 012–2002–0–1–604	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0011 Vouchers	43	48	3
0012 Administrative Expenses	1	1	
0900 Total new obligations, unexpired accounts	44	49	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	37	9	
1001 Discretionary unobligated balance brought fwd, Oct 1	37	9	
1021 Recoveries of prior year unpaid obligations	3	4	3
1070 Unobligated balance (total)	40	13	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	48	48	
1131 Unobligated balance of appropriations permanently reduced	-35	-12	
1160 Appropriation, discretionary (total)	13	36	
1900 Budget authority (total)	13	36	
1930 Total budgetary resources available	53	49	3
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	29	34	48
3010 New obligations, unexpired accounts	44	49	3
3020 Outlays (gross)	-36	-31	-33
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-4	-3
3050 Unpaid obligations, end of year	34	48	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	29	34	48
3200 Obligated balance, end of year	34	48	15
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	13	36	
Outlays, gross:			
4010 Outlays from new discretionary authority	12	3	
4011 Outlays from discretionary balances	24	28	33
4020 Outlays, gross (total)	36	31	33
4180 Budget authority, net (total)	13	36	
4190 Outlays, net (total)	36	31	33

This account includes funding for vouchers as authorized in section 542 of the Housing Act of 1949 to be used to assist families who may face hardship when the mortgage on the RHS-financed rural rental housing projects is prepaid or paid in full. A voucher can be used in lieu of rental assistance, which is no longer available once the property is paid-off. The 2026 Budget does not request funding for this program.

Object Classification (in millions of dollars)

Identification code 012–2002–0–1–604	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	1	1	
41.0 Grants, subsidies, and contributions	43	48	3
99.9 Total new obligations, unexpired accounts	44	49	3

MUTUAL AND SELF-HELP HOUSING 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 012–2006–0–1–604	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Mutual and self-help housing grants	29	27	2
0900 Total new obligations, unexpired accounts (object class 41.0)	29	27	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1		
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
1021 Recoveries of prior year unpaid obligations	3	2	2
1070 Unobligated balance (total)	4	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	25	25	
1930 Total budgetary resources available	29	27	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	58	53	45
3010 New obligations, unexpired accounts	29	27	2
3020 Outlays (gross)	-31	-33	-24
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-2	-2
3050 Unpaid obligations, end of year	53	45	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	58	53	45
3200 Obligated balance, end of year	53	45	21
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	25	25	
Outlays, gross:			
4010 Outlays from new discretionary authority	2	4	
4011 Outlays from discretionary balances	29	29	24
4020 Outlays, gross (total)	31	33	24
4180 Budget authority, net (total)	25	25	
4190 Outlays, net (total)	31	33	24

This program is authorized under section 523 of the Housing Act of 1949, as amended. Grants and contracts are made for the purpose of providing technical and supervisory assistance to groups of families to enable them to build their own homes through the mutual exchange of labor. The 2026 Budget does not request funding for this program.

RURAL COMMUNITY FACILITIES PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by section 306 and described in section 381E(d)(1) of the Consolidated Farm and Rural Development Act, \$1,250,000,000 for direct loans and \$650,000,000 for guaranteed loans: Provided, That sections 381E to 381H and 381N of the Consolidated Farm and Rural Development Act (7 U.S.C. 2009d–2009g, 2009m) shall not apply to the amounts made available under this heading.

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

Program and Financing (in millions of dollars)

Identification code 012–1951–0–1–452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 CF Grants	290	274	224
0012 Rural Community Development Initiative Grants	7	6	1
0013 Economic Impact Initiative Grants	1		
0014 Tribal College Grants	8	8	1
0015 Grant Reserve/Subsidy BA	40		
0022 CF Grants Disaster (Division N)	12	37	
0025 CF Admin Expense		1	
0091 Direct program activities, subtotal	358	326	226

RURAL COMMUNITY FACILITIES PROGRAM ACCOUNT—Continued
Program and Financing—Continued

Identification code 012–1951–0–1–452	2024 actual	2025 est.	2026 est.
Credit program obligations:			
0701 Direct loan subsidy		11	
0705 Reestimates of direct loan subsidy	112	189	
0706 Interest on reestimates of direct loan subsidy	24	41	
0707 Reestimates of loan guarantee subsidy	2	6	
0708 Interest on reestimates of loan guarantee subsidy	1	2	
0791 Direct program activities, subtotal	139	249	
0900 Total new obligations, unexpired accounts	497	575	226
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	442	613	309
1001 Discretionary unobligated balance brought fwd, Oct 1	442		
1011 Unobligated balance transfer from other acct [012–0405]	1		
1021 Recoveries of prior year unpaid obligations	5	4	3
1070 Unobligated balance (total)	448	617	312
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	18	18	
1121 Appropriations transferred from other acct [012–2081]		6	
1121 Appropriations transferred from other acct [012–1230]		4	
1121 Appropriations transferred from other acct [012–1902]		1	
1160 Appropriation, discretionary (total)	18	29	
Appropriations, mandatory:			
1200 Appropriation	139	238	
Spending authority from offsetting collections, discretionary:			
1700 Collected	505		
1900 Budget authority (total)	662	267	
1930 Total budgetary resources available	1,110	884	312
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	613	309	86
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	664	814	754
3010 New obligations, unexpired accounts	497	575	226
3020 Outlays (gross)	-338	-631	-407
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-4	-3
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	814	754	570
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	664	814	754
3200 Obligated balance, end of year	814	754	570
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	523	29	
Outlays, gross:			
4010 Outlays from new discretionary authority	4	2	
4011 Outlays from discretionary balances	120	294	320
4020 Outlays, gross (total)	124	296	320
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-505		
Mandatory:			
4090 Budget authority, gross	139	238	
Outlays, gross:			
4100 Outlays from new mandatory authority	139	238	
4101 Outlays from mandatory balances	75	97	87
4110 Outlays, gross (total)	214	335	87
4180 Budget authority, net (total)	157	267	
4190 Outlays, net (total)	-167	631	407

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

Identification code 012–1951–0–1–452	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Community Facility Loans	721	991	1,250
115999 Total direct loan levels	721	991	1,250
Direct loan subsidy (in percent):			
132002 Community Facility Loans	-50	1.12	-3.53
132999 Weighted average subsidy rate	-50	1.12	-3.53

Direct loan subsidy budget authority:			
133002 Community Facility Loans	-4	11	-44
133999 Total subsidy budget authority	-4	11	-44
Direct loan subsidy outlays:			
134002 Community Facility Loans	-61	-61	-61
134999 Total subsidy outlays	-61	-61	-61
Direct loan reestimates:			
135002 Community Facility Loans	56	224	
135005 Community Facility Relending	6	4	
135999 Total direct loan reestimates	62	228	
Guaranteed loan levels supportable by subsidy budget authority:			
215002 Community Facility Loan Guarantees	45	162	650
215999 Total loan guarantee levels	45	162	650
Guaranteed loan subsidy (in percent):			
232002 Community Facility Loan Guarantees	-86	-1.17	-83
232999 Weighted average subsidy rate	-86	-1.17	-83
Guaranteed loan subsidy budget authority:			
233002 Community Facility Loan Guarantees		-2	-5
233999 Total subsidy budget authority		-2	-5
Guaranteed loan subsidy outlays:			
234002 Community Facility Loan Guarantees	-1		-1
234999 Total subsidy outlays	-1		-1
Guaranteed loan reestimates:			
235002 Community Facility Loan Guarantees	-4	2	
235999 Total guaranteed loan reestimates	-4	2	

This account funds the direct and guaranteed community facility loans and community facility grants, which are authorized under sections 306(a)(1) and 306(a)(19) of the Consolidated Farm and Rural Development Act, as amended. Loans are provided to local governments and nonprofit organizations for the construction and improvement of community facilities providing essential services in rural areas of not more than 20,000 in population for direct loans, and not more than 50,000 for loan guarantees. Total program level in the 2026 Budget is projected to be \$1.25 billion for direct loans and \$650 million for guaranteed loans. The 2026 Budget is not requesting funding for grants.

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 and loan guarantees committed in 1992 and beyond (including credit sales of acquired property). The subsidy amounts are estimated on a present value basis.

Object Classification (in millions of dollars)

Identification code 012–1951–0–1–452	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent		1	
41.0 Grants, subsidies, and contributions	497	574	226
99.9 Total new obligations, unexpired accounts	497	575	226

Employment Summary

Identification code 012–1951–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment		3	2

RURAL COMMUNITY FACILITY DIRECT LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4225–0–3–452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	721	991	1,250
0713 Payment of interest to Treasury	355	342	342
0740 Negative subsidy obligations	4		44
0742 Downward reestimates paid to receipt accounts	58	2	
0743 Interest on downward reestimates	16	1	

0900 Total new obligations, unexpired accounts 1,154 1,336 1,636

Budgetary resources:
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 493 571 1,455
1021 Recoveries of prior year unpaid obligations 194 187 184
1023 Unobligated balances applied to repay debt -472 -571 -1,455
1024 Unobligated balance of borrowing authority withdrawn -194 -187 -184

1070 Unobligated balance (total) 21

Financing authority:

Borrowing authority, mandatory:
1400 Borrowing authority 670 1,825 618
Spending authority from offsetting collections, mandatory:
1800 Collected 994 957 1,007
1801 Change in uncollected payments, Federal sources 40 12 15
1825 Spending authority from offsetting collections applied to repay debt -3 -4

1850 Spending auth from offsetting collections, mand (total) 1,034 966 1,018
1900 Budget authority (total) 1,704 2,791 1,636
1930 Total budgetary resources available 1,725 2,791 1,636

Memorandum (non-add) entries:

1941 Unexpired unobligated balance, end of year 571 1,455

Change in obligated balance:

Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1 5,018 4,481 3,561
3010 New obligations, unexpired accounts 1,154 1,336 1,636
3020 Outlays (gross) -1,497 -2,069 -1,941
3040 Recoveries of prior year unpaid obligations, unexpired -194 -187 -184

3050 Unpaid obligations, end of year 4,481 3,561 3,072

Uncollected payments:

3060 Uncollected pymts, Fed sources, brought forward, Oct 1 -22 -62 -74
3070 Change in uncollected pymts, Fed sources, unexpired -40 -12 -15

3090 Uncollected pymts, Fed sources, end of year -62 -74 -89

Memorandum (non-add) entries:

3100 Obligated balance, start of year 4,996 4,419 3,487
3200 Obligated balance, end of year 4,419 3,487 2,983

Financing authority and disbursements, net:

Mandatory:

4090 Budget authority, gross 1,704 2,791 1,636
Financing disbursements:

4110 Outlays, gross (total) 1,497 2,069 1,941
Offsets against gross financing authority and disbursements:

Offsetting collections (collected) from:

4120 Federal sources -136 -230
4122 Interest on uninvested funds -35 -35 -35
4123 Repayment of principal -434 -361 -515
4123 Interest received on loans -355 -296 -422
4123 Non-Federal sources -34 -35 -35

4130 Offsets against gross budget authority and outlays (total) -994 -957 -1,007

Additional offsets against financing authority only (total):

4140 Change in uncollected pymts, Fed sources, unexpired -40 -12 -15

4160 Budget authority, net (mandatory) 670 1,822 614

4170 Outlays, net (mandatory) 503 1,112 934

4180 Budget authority, net (total) 670 1,822 614

4190 Outlays, net (total) 503 1,112 934

Status of Direct Loans (in millions of dollars)

Identification code 012-4225-0-3-452 2024 actual 2025 est. 2026 est.

Position with respect to appropriations act limitation on obligations:

1111 Direct loan obligations from current-year authority 721 991 1,250

1150 Total direct loan obligations 721 991 1,250

Cumulative balance of direct loans outstanding:

1210 Outstanding, start of year 11,975 12,510 13,545
1231 Disbursements: Direct loan disbursements 1,006 1,635 1,435
1251 Repayments: Repayments and prepayments -434 -567 -614
1261 Adjustments: Capitalized interest 1 20 22
1263 Write-offs for default: Direct loans -20 -48 -51
1264 Other adjustments, net (+ or -) -18 -5 -5

1290 Outstanding, end of year 12,510 13,545 14,332

Balance Sheet (in millions of dollars)

Identification code 012-4225-0-3-452 2023 actual 2024 actual

ASSETS:

Federal assets:

1101 Fund balances with Treasury 493 571
Investments in U.S. securities:

1106 Receivables, net 130 226

Net value of assets related to post-1991 direct loans receivable:

1401 Direct loans receivable, gross 11,975 12,510

1402 Interest receivable 74 53

1405 Allowance for subsidy cost (-) -252 -431

1499 Net present value of assets related to direct loans 11,797 12,132

1999 Total assets 12,420 12,929

LIABILITIES:

Federal liabilities:

2101 Accounts payable 12,346 12,926

2103 Debt 74 3

2105 Other 12,420 12,929

2999 Total liabilities 12,420 12,929

4999 Total liabilities and net position 12,420 12,929

RURAL COMMUNITY FACILITY GUARANTEED LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4228-0-3-452 2024 actual 2025 est. 2026 est.

Obligations by program activity:

Credit program obligations:

0711 Default claim payments on principal 4 6 6

0740 Negative subsidy obligations 2 5

0742 Downward reestimates paid to receipt accounts 6 5

0743 Interest on downward reestimates 1 1

0900 Total new obligations, unexpired accounts 11 14 11

Budgetary resources:

Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 15 17 18

1021 Recoveries of prior year unpaid obligations 1

1023 Unobligated balances applied to repay debt -1 -1 -1

1070 Unobligated balance (total) 15 16 17

Financing authority:

Borrowing authority, mandatory:

1400 Borrowing authority 5 3 4

Spending authority from offsetting collections, mandatory:

1800 Collected 9 14 6

1801 Change in uncollected payments, Federal sources -1 -1

1850 Spending auth from offsetting collections, mand (total) 8 13 6

1900 Budget authority (total) 13 16 10

1930 Total budgetary resources available 28 32 27

Memorandum (non-add) entries:

1941 Unexpired unobligated balance, end of year 17 18 16

Change in obligated balance:

Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1 2 1 1

3010 New obligations, unexpired accounts 11 14 11

3020 Outlays (gross) -11 -14 -12

3040 Recoveries of prior year unpaid obligations, unexpired -1

3050 Unpaid obligations, end of year 1 1

Uncollected payments:

3060 Uncollected pymts, Fed sources, brought forward, Oct 1 -2 -1

3070 Change in uncollected pymts, Fed sources, unexpired 1 1

3090 Uncollected pymts, Fed sources, end of year -1

Memorandum (non-add) entries:

3100 Obligated balance, start of year 1

3200 Obligated balance, end of year 1

Financing authority and disbursements, net:

Mandatory:

4090 Budget authority, gross 13 16 10

Financing disbursements:

4110 Outlays, gross (total) 11 14 12

RURAL COMMUNITY FACILITY GUARANTEED LOANS FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 012-4228-0-3-452	2024 actual	2025 est.	2026 est.
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-3	-9	.....
4123 Guarantee Fees	-5	-5	-6
4123 Repayment of loan principal	-1	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-9	-14	-6
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	1	1	.....
4160 Budget authority, net (mandatory)	5	3	4
4170 Outlays, net (mandatory)	2	.....	6
4180 Budget authority, net (total)	5	3	4
4190 Outlays, net (total)	2	.....	6

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4228-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	45	162	650
2150 Total guaranteed loan commitments	45	162	650
2199 Guaranteed amount of guaranteed loan commitments	41	146	585
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	1,288	1,297	1,370
2231 Disbursements of new guaranteed loans	185	190	163
2251 Repayments and prepayments	-166	-108	-114
Adjustments:			
2261 Terminations for default that result in loans receivable	-4	-4	-4
2263 Terminations for default that result in claim payments .....	.....	-2	-2
2264 Other adjustments, net	-6	-3	-3
2290 Outstanding, end of year	1,297	1,370	1,410
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	1,167	1,233	1,267
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	10	7	7
2331 Disbursements for guaranteed loan claims	2	.....	.....
2351 Repayments of loans receivable	-5	.....	.....
2361 Write-offs of loans receivable .....	.....	.....	.....
2390 Outstanding, end of year	7	7	7

Balance Sheet (in millions of dollars)

Identification code 012-4228-0-3-452	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	15	17
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	10	7
1505 Allowance for subsidy cost (-) .....	.....	5
1599 Net present value of assets related to defaulted guaranteed loans	10	12
1999 Total assets	25	29
LIABILITIES:		
Federal liabilities:		
2103 Debt	9	13
2104 Resources payable to Treasury .....	.....	.....
2204 Non-Federal liabilities: Liabilities for loan guarantees	16	16
2999 Total liabilities	25	29
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	25	29

RURAL HOUSING INSURANCE FUND PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by title V of the Housing Act of 1949, to be available from funds in the rural housing insurance fund, as follows: \$25,000,000,000, which shall remain available until September 30, 2027 shall be for section 502 unsubsidized guaranteed loans; \$25,000,000 for section 504 housing repair loans; \$50,000,000 for section 515 rental housing; \$400,000,000 for section 538 guaranteed multi-family housing loans; and \$10,000,000 for credit sales of single family housing acquired property.

For the cost of direct and guaranteed loans, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, as follows: section 504 housing repair loans, \$4,333,000; and repair, rehabilitation, and new construction of section 515 rental housing, \$15,130,000, to remain available until expended: Provided, That to support the loan program level for section 538 guaranteed loans made available under this heading the Secretary may charge or adjust any fees to cover the projected cost of such loan guarantees pursuant to the provisions of the Credit Reform Act of 1990 (2 U.S.C. 661 et seq.), and the interest on such loans may not be subsidized: Provided further, That applicants in communities that have a current rural area waiver under section 541 of the Housing Act of 1949 (42 U.S.C. 1490g) shall be treated as living in a rural area for purposes of section 502 guaranteed loans provided under this heading.

In addition, for the cost of direct loans and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, \$15,000,000, to remain available until expended, for a demonstration program for the preservation and revitalization of the sections 514, 515, and 516 multi-family rental housing properties to restructure existing USDA multi-family housing loans, as the Secretary deems appropriate, expressly for the purposes of ensuring the project has sufficient resources to preserve the project for the purpose of providing safe and affordable housing for low-income residents and farm laborers including reducing or eliminating interest; deferring loan payments, subordinating, reducing or re-amortizing loan debt; and other financial assistance including advances, payments and incentives (including the ability of owners to obtain reasonable returns on investment) required by the Secretary: Provided, That the Secretary shall, as part of the preservation and revitalization agreement, obtain a restrictive use agreement consistent with the terms of the restructuring: Provided, That, notwithstanding any other provision of this Act, funds appropriated under this paragraph may be transferred pursuant to section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257) or section 8 of Public Law 89-106 (7 USC 2263) without written notification to Congress.

In addition, for the cost of direct loans, grants, and contracts, as authorized by sections 514 and 516 of the Housing Act of 1949 (42 U.S.C. 1484, 1486), \$9,701,000, to remain available until expended, for direct farm labor housing loans and domestic farm labor housing grants and contracts.

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, \$412,254,000 shall be paid to the appropriation for "Rural Development, 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 012-2081-0-1-371	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 MPR Grants .....	.....	2	5
0011 Farm labor housing grants	11	12	13
0091 Direct program activities, subtotal	11	14	18
Credit program obligations:			
0701 Direct loan subsidy	115	137	40
0705 Reestimates of direct loan subsidy	260	536	.....
0706 Interest on reestimates of direct loan subsidy	123	404	.....
0707 Reestimates of loan guarantee subsidy	88	413	.....
0708 Interest on reestimates of loan guarantee subsidy	18	73	.....
0709 Administrative expenses	412	412	412
0791 Direct program activities, subtotal	1,016	1,975	452
0900 Total new obligations, unexpired accounts	1,027	1,989	470

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	84	147	163
1001 Discretionary unobligated balance brought fwd, Oct 1	84	.....	.....
1011 Unobligated balance transfer from other acct [012-1980]	17	.....	.....
1011 Unobligated balance transfer from other acct [012-1953]	3	.....	.....

1021	Recoveries of prior year unpaid obligations	11	14	8
1070	Unobligated balance (total)	115	161	171
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	573	574	456
1120	Appropriations transferred to other acct [012–1951]		-6	
1160	Appropriation, discretionary (total)	573	568	456
	Appropriations, mandatory:			
1200	Appropriation	489	1,426	
1900	Budget authority (total)	1,062	1,994	456
1930	Total budgetary resources available	1,177	2,155	627
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3	-3	
1941	Unexpired unobligated balance, end of year	147	163	157

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	217	216	181
3010	New obligations, unexpired accounts	1,027	1,989	470
3020	Outlays (gross)	-1,015	-2,010	-545
3040	Recoveries of prior year unpaid obligations, unexpired	-11	-14	-8
3041	Recoveries of prior year unpaid obligations, expired	-2		
3050	Unpaid obligations, end of year	216	181	98
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	217	216	181
3200	Obligated balance, end of year	216	181	98

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	573	568	456
	Outlays, gross:			
4010	Outlays from new discretionary authority	476	486	417
4011	Outlays from discretionary balances	47	97	128
4020	Outlays, gross (total)	523	583	545
	Mandatory:			
4090	Budget authority, gross	489	1,426	
	Outlays, gross:			
4100	Outlays from new mandatory authority	489	1,426	
4101	Outlays from mandatory balances	3	1	
4110	Outlays, gross (total)	492	1,427	
4180	Budget authority, net (total)	1,062	1,994	456
4190	Outlays, net (total)	1,015	2,010	545

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

Identification code 012–2081–0–1–371	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Section 502 Single Family Housing	1,093	746	
115004 Section 515 Multifamily Housing	9	42	50
115007 Section 504 Housing Repair	11	14	25
115011 Section 514 Farm Labor Housing	9	15	14
115012 Section 524 Site Development		1	
115014 Single Family Housing Credit Sales			10
115017 Multifamily Housing Revitalization Seconds		26	18
115020 Multifamily Housing Revitalization Zero		7	12
115021 Native American Single Family Relending Pilot	5	3	
115999 Total direct loan levels	1,127	854	129
Direct loan subsidy (in percent):			
132001 Section 502 Single Family Housing	9.60	11.80	
132004 Section 515 Multifamily Housing	34.98	39.59	30.26
132007 Section 504 Housing Repair	17.35	21.40	17.33
132011 Section 514 Farm Labor Housing	34.81	38.76	31.74
132012 Section 524 Site Development	9.53	8.72	
132014 Single Family Housing Credit Sales			-1.53
132017 Multifamily Housing Revitalization Seconds		71.01	59.86
132020 Multifamily Housing Revitalization Zero		59.51	53.15
132021 Native American Single Family Relending Pilot	45.76	49.38	
132999 Weighted average subsidy rate	10.24	16.12	31.71
Direct loan subsidy budget authority:			
133001 Section 502 Single Family Housing	105	88	
133004 Section 515 Multifamily Housing	3	17	15
133007 Section 504 Housing Repair	2	3	4
133011 Section 514 Farm Labor Housing	3	6	4
133017 Multifamily Housing Revitalization Seconds		18	11
133020 Multifamily Housing Revitalization Zero		4	6
133021 Native American Single Family Relending Pilot	2	1	
133999 Total subsidy budget authority	115	137	40
Direct loan subsidy outlays:			
134001 Section 502 Single Family Housing	80	94	40
134004 Section 515 Multifamily Housing	7	11	16

134007 Section 504 Housing Repair	2	3	4
134011 Section 514 Farm Labor Housing	5	6	5
134017 Multifamily Housing Revitalization Seconds	8	22	27
134020 Multifamily Housing Revitalization Zero	1	3	7
134021 Native American Single Family Relending Pilot	1	5	1
134022 Section 514 Multifamily Housing Revitalization Modifications	4	6	1
134025 Multifamily Housing Relending Demo	1	1	
134999 Total subsidy outlays	109	151	101
Direct loan reestimates:			
135001 Section 502 Single Family Housing	226	813	
135004 Section 515 Multifamily Housing	1	-29	
135007 Section 504 Housing Repair	2	9	
135011 Section 514 Farm Labor Housing	1	1	
135012 Section 524 Site Development	-1		
135014 Single Family Housing Credit Sales	-1	-3	
135017 Multifamily Housing Revitalization Seconds	-2	-1	
135024 Section 515 Multifamily Housing Revitalization Deferrals	-8	6	
135999 Total direct loan reestimates	218	796	

Guaranteed loan levels supportable by subsidy budget authority:

215003 Guaranteed 538 Multifamily Housing	225	220	400
215011 Guaranteed 502 Single Family Housing	6,130	14,369	25,000
215999 Total loan guarantee levels	6,355	14,589	25,400
Guaranteed loan subsidy (in percent):			
232003 Guaranteed 538 Multifamily Housing	-2.30	-.86	-.88
232011 Guaranteed 502 Single Family Housing	-.44	-.54	-.81
232999 Weighted average subsidy rate	-.51	-.54	-.81
Guaranteed loan subsidy budget authority:			
233003 Guaranteed 538 Multifamily Housing	-5	-2	-4
233011 Guaranteed 502 Single Family Housing	-27	-78	-202
233999 Total subsidy budget authority	-32	-80	-206
Guaranteed loan subsidy outlays:			
234003 Guaranteed 538 Multifamily Housing	-6	-6	-6
234011 Guaranteed 502 Single Family Housing	-27	-27	-27
234999 Total subsidy outlays	-33	-33	-33
Guaranteed loan reestimates:			
235001 Guaranteed 502 Single Family Housing, Purchase	-45	17	
235002 Guaranteed 502, Refinance	-1		
235003 Guaranteed 538 Multifamily Housing	82	-34	
235011 Guaranteed 502 Single Family Housing	-535	431	
235999 Total guaranteed loan reestimates	-499	414	

Administrative expense data:

3510 Budget authority	412	412	412
3590 Outlays from new authority	412	412	412

Rural Housing Insurance Fund.—This fund was established in 1965 (Public Law 89–117) pursuant to section 517 of title V of the Housing Act of 1949, as amended. Loan programs are limited to rural areas that include towns, villages, and other places which are not part of an urban area. These areas: (1) have a population not in excess of 2,500 inhabitants; or (2) in excess of 2,500, but not in excess of 10,000 if rural in character; or (3) a population in excess of 10,000 but not more than 20,000 and not within a standard metropolitan statistical area and have a serious lack of mortgage credit for low- and moderate-income borrowers.

For 2026, the Section 502 single family housing guarantees are requested at a \$25 billion loan level. The subsidy rate for 2026 continues to be negative with the combination annual and up-front fee structure. The Budget requests that loan authority for this program be available for two years, which facilitates the operation of the program during the transition between fiscal years, including during continuing resolutions.

The Budget requests a loan level of \$10 million for credit sales of acquired property for single family housing loans; for Section 515 multi-family housing direct loans, \$50 million; and for Section 504 very low-income housing repair loans, \$25 million. The Budget also requests \$15 million for the multi-family housing preservation and revitalization pilot program which is included in this account to facilitate preservation loan modifications on post-credit reform multi-family housing loans.

The 2026 Budget also requests a \$400 million loan level for the multi-family housing guaranteed loan program and continues to include appropriations language that will allow the program to operate without interest subsidy and with a fee.

RURAL HOUSING INSURANCE FUND PROGRAM ACCOUNT—Continued

The 2026 Budget requests \$11 million loan level for farm labor housing loans and \$6.2 million for grants.

For administrative costs, the 2026 Budget requests \$412.3 million.

Additionally, to streamline processes, the Budget includes a General Provision, which provides authority to standardize multifamily housing foreclosures across states, consistent with how HUD is authorized to carry out multifamily housing foreclosures.

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 and loan guarantees committed in 1992 and beyond (including credit sales of acquired property), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis. Consistent with facilitating funding flexibilities and to be able to modify post credit reform section 515 multi-family housing loans in the future, all the balances associated with the multi-family housing demonstration programs in this account will be transferred and merged with the Rural Housing Insurance Fund Program Account.

Object Classification (in millions of dollars)

Identification code 012–2081–0–1–371	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	412	412	412
41.0 Grants, subsidies, and contributions	615	1,577	58
99.9 Total new obligations, unexpired accounts	1,027	1,989	470

RURAL HOUSING INSURANCE FUND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4215–0–3–371	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0005 Capitalized Costs	355	460	407
Credit program obligations:			
0710 Direct loan obligations	1,128	854	129
0713 Payment of interest to Treasury	662	675	693
0742 Downward reestimates paid to receipt accounts	67	121	.....
0743 Interest on downward reestimates	99	24	.....
0791 Direct program activities, subtotal	1,956	1,674	822
0900 Total new obligations, unexpired accounts	2,311	2,134	1,229
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	601	1,347	1,198
1021 Recoveries of prior year unpaid obligations	154	126	130
1023 Unobligated balances applied to repay debt	-551	-1,256	-1,082
1024 Unobligated balance of borrowing authority withdrawn	-97	-217	-246
1070 Unobligated balance (total)	107	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	1,491	1,267	658
Spending authority from offsetting collections, mandatory:			
1800 Collected	2,062	3,007	2,012
1801 Change in uncollected payments, Federal sources	-2	-2	-1
1825 Spending authority from offsetting collections applied to repay debt .....	.....	-940	.....
1850 Spending auth from offsetting collections, mand (total)	2,060	2,065	2,011
1900 Budget authority (total)	3,551	3,332	2,669
1930 Total budgetary resources available	3,658	3,332	2,669
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,347	1,198	1,440
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,456	1,381	1,003
3010 New obligations, unexpired accounts	2,311	2,134	1,229
3020 Outlays (gross)	-2,232	-2,386	-1,743
3040 Recoveries of prior year unpaid obligations, unexpired	-154	-126	-130
3050 Unpaid obligations, end of year	1,381	1,003	359

Uncollected payments:

3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-162	-160	-158
3070 Change in uncollected pymts, Fed sources, unexpired	2	2	1
3090 Uncollected pymts, Fed sources, end of year	-160	-158	-157
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,294	1,221	845
3200 Obligated balance, end of year	1,221	845	202

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	3,551	3,332	2,669
Financing disbursements:			
4110 Outlays, gross (total)	2,232	2,386	1,743
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources: payment from program account subsidy	-107	-150	-102
4120 Federal sources: payment from program account upward reestimate	-383	-940	.....
4120 Federal sources, other actual collections	-18	.....	.....
4122 Interest on uninvested funds	-77	-77	-76
4123 Non-Federal sources: Repayments of principal	-932	-1,153	-1,151
4123 Interest received on loans	-514	-641	-640
4123 Proceeds on sale of acquired property	-14	-28	-28
4123 Fees	-10	-11	-10
4123 Other non-federal collections	-7	-7	-5
4130 Offsets against gross budget authority and outlays (total)	-2,062	-3,007	-2,012
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	2	2	1
4160 Budget authority, net (mandatory)	1,491	327	658
4170 Outlays, net (mandatory)	170	-621	-269
4180 Budget authority, net (total)	1,491	327	658
4190 Outlays, net (total)	170	-621	-269

Status of Direct Loans (in millions of dollars)

Identification code 012–4215–0–3–371	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	1,250	885	124
1121 Limitation available from carry-forward	43	116	150
1142 Unobligated direct loan limitation (-)	-34	-26	.....
1143 Unobligated limitation carried forward (P.L. 117–2) (-)	-131	-121	-145
1150 Total direct loan obligations	1,128	854	129
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	17,810	18,249	18,230
Disbursements:			
1231 Direct loan disbursements	1,259	1,106	642
1233 Purchase of loans assets from a liquidating account	52	36	36
Repayments:			
1251 Repayments and prepayments	-932	-1,152	-1,151
1252 Proceeds from loan asset sales to the public or discounted	-14	-28	-28
1261 Adjustments: Capitalized interest	23	22	22
1263 Write-offs for default: Direct loans	-4	-3	-3
1264 Other adjustments, net (+ or -)	55	.....	.....
1290 Outstanding, end of year	18,249	18,230	17,748

This account reflects the financing for direct rural housing loans for section the 502 very low- and low-to-moderate-income home ownership loan program; section 504 very low-income housing repair loan program; section 514 domestic farm labor housing loan program; section 515 rural rental housing loan program; sections 523 self-help housing loans; 524 site development loans; and single family and multi-family housing credit sales of acquired property. In 2022 the financing for the Multifamily Housing Preservation demonstration loan programs (zero percent, soft-seconds, bullet loans and 515 loan modifications) started to be reflected in this account as well.

Balance Sheet (in millions of dollars)

Identification code 012–4215–0–3–371	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	601	1,347
Investments in U.S. securities:		
1106 Receivables, net	377	907
1206 Non-Federal assets: Receivables, net .....	.....	.....

Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	17,810	18,249
1402	Interest receivable	460	486
1404	Foreclosed property	20	24
1405	Allowance for subsidy cost (-)	-1,416	-2,210
1499	Net present value of assets related to direct loans	16,874	16,549
1999	Total assets	17,852	18,803
LIABILITIES:			
Federal liabilities:			
2103	Debt	17,634	18,549
2105	Other	151	119
Non-Federal liabilities:			
2201	Accounts payable	60	126
2206	Other liabilities not crosswalked		
2207	Other	7	9
2999	Total liabilities	17,852	18,803
NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	17,852	18,803

4123	Repayments of Principal	-43	-61	-66
4123	Interest Received on Loans	-1	-4	-5
4123	Non-Federal sources	-1	-1	-1
4130	Offsets against gross budget authority and outlays (total)	-593	-1,125	-622
4160	Budget authority, net (mandatory)	589	344	351
4170	Outlays, net (mandatory)	447	-589	-25
4180	Budget authority, net (total)	589	344	351
4190	Outlays, net (total)	447	-589	-25

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4216-0-3-371		2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority	25,400	25,400	25,400
2121	Limitation available from carry-forward .....	.....	18,870	25,000
2142	Uncommitted loan guarantee limitation	-175	-4,681	.....
2143	Uncommitted limitation carried forward	-18,870	-25,000
2150	Total guaranteed loan commitments	6,355	14,589	25,400
2199	Guaranteed amount of guaranteed loan commitments	5,720	13,130	22,860
Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	114,024	110,833	108,845
2231	Disbursements of new guaranteed loans	6,222	13,729	24,489
2251	Repayments and prepayments	-9,020	-15,461	-15,183
Adjustments:			
2263	Terminations for default that result in claim payments	-423	-326	-320
2264	Other adjustments, net .....	.....	.....	.....
2265	Capitalized interest	30	70	69
2290	Outstanding, end of year	110,833	108,845	117,900
Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	101,454	97,961	106,111
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year	664	762	824
2331	Disbursements for guaranteed loan claims	142	128	138
2351	Repayments of loans receivable	-43	-61	-66
2361	Write-offs of loans receivable	-1	-5
2364	Other adjustments, net .....	.....	.....	.....
2390	Outstanding, end of year	762	824	891

Balance Sheet (in millions of dollars)

Identification code 012-4216-0-3-371		2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101	Fund balances with Treasury	388	383
Investments in U.S. securities:		
1106	Receivables, net	52	338
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	Defaulted guaranteed loans receivable, gross	664	762
1502	Interest receivable	
1505	Allowance for subsidy cost (-)	-628	-728
1505	Currently not collectible (-)	
1599	Net present value of assets related to defaulted guaranteed loans	36	34
1999	Total assets	476	755
LIABILITIES:		
Federal liabilities:		
2103	Debt	2,413
2104	Resources payable to Treasury	
2105	Other	898	20
Non-Federal liabilities:		
2201	Accounts payable	5
2204	Liabilities for loan guarantees	-2,840
2999	Total liabilities	476
NET POSITION:		
3300	Cumulative results of operations	
4999	Total liabilities and net position	476	755

RURAL HOUSING INSURANCE FUND GUARANTEED LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 012-4216-0-3-371		2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003	Interest assistance paid to lenders	7	8	7
Credit program obligations:			
0711	Default claim payments on principal	329	282	334
0713	Payment of interest to Treasury	62	96	59
0740	Negative subsidy obligations	32	80	206
0742	Downward reestimates paid to receipt accounts	543	66	.....
0743	Interest on downward reestimates	62	7	.....
0791	Direct program activities, subtotal	1,028	531	599
0799	Total direct obligations	1,035	539	606
0900	Total new obligations, unexpired accounts	1,035	539	606
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	388	382
1020	Adjustment of unobligated bal brought forward, Oct 1		44
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1023	Unobligated balances applied to repay debt	-155	-86	-93
1024	Unobligated balance of borrowing authority withdrawn	-1	.....	.....
1070	Unobligated balance (total)	235	340	1,177
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority	589	344	351
Spending authority from offsetting collections, mandatory:			
1800	Collected	593	1,125	622
1900	Budget authority (total)	1,182	1,469	973
1930	Total budgetary resources available	1,417	1,809	2,150
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	382	1,270	1,544
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	20	12	15
3010	New obligations, unexpired accounts	1,035	539	606
3020	Outlays (gross)	-1,040	-536	-597
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050	Unpaid obligations, end of year	12	15	24
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	20	12	15
3200	Obligated balance, end of year	12	15	24
Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross	1,182	1,469	973
Financing disbursements:			
4110	Outlays, gross (total)	1,040	536	597
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources Upward Reestimate	-106	-486	.....
4122	Interest on uninvested funds	-15	-24	-19
4123	Non-Federal sources: guarantee fees	-427	-549	-531

RURAL HOUSING INSURANCE FUND LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4141-0-3-371	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0107 Other costs incident to loans	63	33	33
0900 Total new obligations, unexpired accounts (object class 25.2)	63	33	33
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	108	74	.....
1021 Recoveries of prior year unpaid obligations	11	8	8
1022 Capital transfer of unobligated balances to general fund	-108	-82	-8
1070 Unobligated balance (total)	11	.....	.....
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	376	420	411
1820 Capital transfer of spending authority from offsetting collections to general fund	-250	-387	-378
1850 Spending auth from offsetting collections, mand (total)	126	33	33
1930 Total budgetary resources available	137	33	33
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	74	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	36	79	55
3010 New obligations, unexpired accounts	63	33	33
3020 Outlays (gross)	-9	-49	-50
3040 Recoveries of prior year unpaid obligations, unexpired	-11	-8	-8
3050 Unpaid obligations, end of year	79	55	30
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	36	79	55
3200 Obligated balance, end of year	79	55	30

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	126	33	33
Outlays, gross:			
4100 Outlays from new mandatory authority	9	29	29
4101 Outlays from mandatory balances .....	.....	20	21
4110 Outlays, gross (total)	9	49	50
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-34	-20	-20
4123 Non-Federal sources	-342	-400	-391
4130 Offsets against gross budget authority and outlays (total)	-376	-420	-411
4160 Budget authority, net (mandatory)	-250	-387	-378
4170 Outlays, net (mandatory)	-367	-371	-361
4180 Budget authority, net (total)	-250	-387	-378
4190 Outlays, net (total)	-367	-371	-361

Status of Direct Loans (in millions of dollars)

Identification code 012-4141-0-3-371	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	4,802	4,490	4,217
Repayments:			
1251 Repayments and prepayments	-209	-266	-250
1252 Proceeds from loan asset sales to the public or discounted	-5	.....	.....
1261 Adjustments: Capitalized interest	1	.....	.....
1263 Write-offs for default: Direct loans	-3	-7	-7
1264 Other adjustments, net (+ or -)	-96	.....	.....
1290 Outstanding, end of year	4,490	4,217	3,960

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4141-0-3-371	2024 actual	2025 est.	2026 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	1	.....	.....
2251 Repayments and prepayments	-1	.....	.....
2290 Outstanding, end of year .....	.....	.....	.....

Memorandum:	
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	.....

Balance Sheet (in millions of dollars)

Identification code 012-4141-0-3-371	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	143	153
1601 Direct loans, gross	4,802	4,490
1602 Interest receivable	842	870
1603 Allowance for estimated uncollectible loans and interest (-)	-777	-815
1604 Direct loans and interest receivable, net	4,867	4,545
1606 Foreclosed property	3	5
1699 Value of assets related to direct loans	4,870	4,550
Other Federal assets:		
1801 Cash and other monetary assets	78	85
1901 Other assets not crosswalked .....	.....	.....
1999 Total assets	5,091	4,788
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	4,993	4,668
Non-Federal liabilities:		
2201 Accounts payable	2	22
2206 Total Other Liabilities Not Cross-walked (299X) .....	.....	.....
2207 Other	96	98
2999 Total liabilities	5,091	4,788
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	5,091	4,788

RURAL BUSINESS-COOPERATIVE SERVICE

Federal Funds

ENERGY ASSISTANCE PAYMENTS

Program and Financing (in millions of dollars)

Identification code 012-2073-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Bioenergy Program for Advanced Biofuels Payments (Farm Bill-Mandatory)	7	2	.....
0012 Higher Blends Infrastructure Incentive Program (Farm Bill-Mandatory)	36	65	33
0013 Higher Blends Infrastructure Incentive Program IRA	148	295	20
0900 Total new obligations, unexpired accounts (object class 41.0)	191	362	53
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	595	417	58
1021 Recoveries of prior year unpaid obligations	6	3	.....
1070 Unobligated balance (total)	601	420	58
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336]	7	.....	.....
1930 Total budgetary resources available	608	420	58
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	417	58	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	70	210	479
3010 New obligations, unexpired accounts	191	362	53
3020 Outlays (gross)	-45	-90	-128
3040 Recoveries of prior year unpaid obligations, unexpired	-6	-3	.....
3050 Unpaid obligations, end of year	210	479	404
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	70	210	479
3200 Obligated balance, end of year	210	479	404
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	7	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	6	.....	.....

4101	Outlays from mandatory balances	39	90	128
4110	Outlays, gross (total)	45	90	128
4180	Budget authority, net (total)	7		
4190	Outlays, net (total)	45	90	128

The purpose of the Bioenergy Program for Advanced Biofuels is to provide payments to eligible agricultural producers to support and ensure an expanding production of advanced biofuels. This program is authorized pursuant to section 9005 of the Farm Security and Rural Investment Act of 2002, as amended by the Farm, Conservation, and Energy Act of 2008, the Agricultural Act of 2014, and the Agriculture Improvement Act of 2018.

The purpose of the Higher Blends Infrastructure Incentive Program is to increase significantly the sales and use of higher blends of ethanol and biodiesel by expanding the infrastructure for renewable fuels derived from U.S. agricultural products. The program is also intended to encourage a more comprehensive approach to market higher blends by sharing the costs related to building out biofuel-related infrastructure.

This account also includes funding made available under Section 22003 of the Inflation Reduction Act, which provides up to \$500 million in grants for infrastructure improvements to blend, store or distribute biofuels. This includes installing, retrofitting or upgrading dispensers for ethanol at retail stations as well as home heating oil distribution centers.

Employment Summary

Identification code 012–2073–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment		2	1

RURAL COOPERATIVE DEVELOPMENT 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 012–1900–0–1–452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Rural Cooperative Development Grants	9	9	
0011 Value Added Agricultural Producer Grants (discretionary)	15	17	
0012 Appropriate Technology Transfer for Rural Areas	3	3	
0014 LAMP Value Added (Farm Bill-Mandatory)	17	18	18
0016 Additional Coronavirus Response and Relief LAMP (Mand)	1	1	
0900 Total new obligations, unexpired accounts (object class 41.0)	45	48	18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13	9	5
1001 Discretionary unobligated balance brought fwd, Oct 1	10	4	
1021 Recoveries of prior year unpaid obligations	5	3	1
1070 Unobligated balance (total)	18	12	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	25	25	
1131 Unobligated balance of appropriations permanently reduced	-7	-2	
1160 Appropriation, discretionary (total)	18	23	
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]	19	19	19
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	18	18	18
1900 Budget authority (total)	36	41	18
1930 Total budgetary resources available	54	53	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9	5	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	117	101	86

3010 New obligations, unexpired accounts	45	48	18
3020 Outlays (gross)	-56	-60	-51
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-3	-1
3050 Unpaid obligations, end of year	101	86	52
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	117	101	86
3200 Obligated balance, end of year	101	86	52

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	18	23	
Outlays, gross:			
4010 Outlays from new discretionary authority	1	1	
4011 Outlays from discretionary balances	28	28	28
4020 Outlays, gross (total)	29	29	28
Mandatory:			
4090 Budget authority, gross	18	18	18
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	27	30	22
4110 Outlays, gross (total)	27	31	23
4180 Budget authority, net (total)	36	41	18
4190 Outlays, net (total)	56	60	51

Grants for rural cooperative development were authorized under section 310B(e) of the Consolidated Farm and Rural Development Act by Public Law 104–127, April 4, 1996. These grants are made available to nonprofit corporations and institutions of higher education to fund the establishment and operation of centers for rural cooperative development. The Appropriate Technology Transfer to Rural Areas (ATTRA) program was first authorized by the Food Security Act of 1985. The program provides information and technical assistance to agricultural producers to adopt sustainable agricultural practices that are environmentally friendly and lower production costs. These grants provide assistance to small minority producers through cooperatives and associations of cooperatives.

Additionally, USDA provides Value-Added Marketing Grants for producers of agricultural commodities. These grants can be used for planning activities and for working capital for marketing value-added agricultural products. The 2026 Budget does not include funding for these programs; they are duplicative and overlap with similar business development programs operated by other Federal agencies.

Employment Summary

Identification code 012–1900–0–1–452	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment			1

HEALTHY FOOD FINANCING INITIATIVE

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 012–0015–0–1–451	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0012 Grants (No-Year)	1	1	
0900 Total new obligations, unexpired accounts (object class 41.0)	1	1	
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1	1	
1930 Total budgetary resources available	1	1	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	14	14
3010 New obligations, unexpired accounts	1	1	
3020 Outlays (gross)	-2	-1	-3
3050 Unpaid obligations, end of year	14	14	11

HEALTHY FOOD FINANCING INITIATIVE—Continued
Program and Financing—Continued

Identification code 012-0015-0-1-451	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	14	14
3200 Obligated balance, end of year	14	14	11
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	1	.....
Outlays, gross:			
4011 Outlays from discretionary balances	2	1	3
4180 Budget authority, net (total)	1	1	.....
4190 Outlays, net (total)	2	1	3

Healthy Food Financing Initiative is authorized by section 4206 of the Agricultural Act of 2014. This program support projects that provide access to healthy food in underserved areas; to create and preserve quality of jobs and to revitalized low-income communities. The 2026 Budget not include funding for this program.

RURAL ECONOMIC DEVELOPMENT GRANTS

Program and Financing (in millions of dollars)

Identification code 012-3105-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Rural economic development grants	9	10	10
0002 Subsidy	8	9	8
0003 ReConnect funding	164	44	.....
0005 ReConnect Technical Assistance	9	8	.....
0007 Rural Business Development Grants	9	.....	.....
0900 Total new obligations, unexpired accounts	199	71	18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	93	81	36
1021 Recoveries of prior year unpaid obligations	160	3	.....
1070 Unobligated balance (total)	253	84	36
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336]	5	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	23	24	24
1821 Spending authority from offsetting collections permanently reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	22	23	23
1900 Budget authority (total)	27	23	23
1930 Total budgetary resources available	280	107	59
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	81	36	41
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	673	560	373
3010 New obligations, unexpired accounts	199	71	18
3020 Outlays (gross)	-152	-255	-185
3040 Recoveries of prior year unpaid obligations, unexpired	-160	-3	.....
3050 Unpaid obligations, end of year	560	373	206
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	673	560	373
3200 Obligated balance, end of year	560	373	206
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	27	23	23
Outlays, gross:			
4100 Outlays from new mandatory authority	1	11	12
4101 Outlays from mandatory balances	151	244	173
4110 Outlays, gross (total)	152	255	185
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Guaranteed Underwriter Fees	-23	-24	-24
4180 Budget authority, net (total)	4	-1	-1

4190 Outlays, net (total)	129	231	161
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This grant program is authorized under section 313B of the Rural Electrification Act, as amended, and provides funds for the purpose of promoting rural economic development and job creation projects, including funding for project feasibility studies, start-up costs, incubator projects and other expenses for the purpose of fostering rural development. The 2026 Budget requests authority to provide \$10 million in grants.

Object Classification (in millions of dollars)

Identification code 012-3105-0-1-452	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	9	8	.....
41.0 Grants, subsidies, and contributions	190	63	18
99.9 Total new obligations, unexpired accounts	199	71	18

RURAL MICROENTREPRENEUR ASSISTANCE 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 012-1955-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0011 Grants	3	2	.....
Credit program obligations:			
0701 Direct loan subsidy	1	3	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	4	5	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	.....
1900 Budget authority (total)	5	5	.....
1930 Total budgetary resources available	6	5	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	6	8
3010 New obligations, unexpired accounts	4	5	.....
3020 Outlays (gross)	-4	-3	-4
3050 Unpaid obligations, end of year	6	8	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	6	8
3200 Obligated balance, end of year	6	8	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	.....
Outlays, gross:			
4011 Outlays from discretionary balances	4	3	4
4180 Budget authority, net (total)	5	5	.....
4190 Outlays, net (total)	4	3	4

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

Identification code 012-1955-0-1-452	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Rural Microenterprise Direct Loans	6	13	1
Direct loan subsidy (in percent):			
132001 Rural Microenterprise Direct Loans	15.70	21.79	16.09
132999 Weighted average subsidy rate	15.70	21.79	16.09
Direct loan subsidy budget authority:			
133001 Rural Microenterprise Direct Loans	1	3	.....
Direct loan subsidy outlays:			
134001 Rural Microenterprise Direct Loans .....	.....	1	.....
Direct loan reestimates:			
135001 Rural Microenterprise Direct Loans	1	.....	.....

This program provides microentrepreneurs with the skills necessary to establish new rural microenterprises, and to support these types of businesses with technical and financial assistance. The program provides loans and grants to intermediaries that assist microentrepreneurs. The program is authorized pursuant to section 379E of the Consolidated Farm and Rural Development Act, and as amended by the Agricultural Act of 2014, and as amended by the Agriculture Improvement Act of 2018. The 2026 Budget does not include funding for this program; it is duplicative and overlaps with similar business development programs operated by other Federal agencies.

RURAL MICROENTERPRISE INVESTMENT DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4354-0-3-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	6	13	1
0713 Payment of interest to Treasury	1		
0900 Total new obligations, unexpired accounts	7	13	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	4	1
1021 Recoveries of prior year unpaid obligations	1		
1023 Unobligated balances applied to repay debt	-2	-4	-1
1024 Unobligated balance of borrowing authority withdrawn	-1		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	5	9	
Spending authority from offsetting collections, mandatory:			
1800 Collected	5	5	5
1801 Change in uncollected payments, Federal sources	1		
1850 Spending auth from offsetting collections, mand (total)	6	5	5
1900 Budget authority (total)	11	14	5
1930 Total budgetary resources available	11	14	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	1	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	10	19
3010 New obligations, unexpired accounts	7	13	1
3020 Outlays (gross)	-4	-4	-7
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	10	19	13
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	9	18
3200 Obligated balance, end of year	9	18	12
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	11	14	5
Financing disbursements:			
4110 Outlays, gross (total)	4	4	7
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-1	-1
4123 Repayments of Loan Principal	-4	-3	-3
4123 Interest received on loans		-1	-1
4130 Offsets against gross budget authority and outlays (total)	-5	-5	-5
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-1		
4160 Budget authority, net (mandatory)	5	9	
4170 Outlays, net (mandatory)	-1	-1	2
4180 Budget authority, net (total)	5	9	
4190 Outlays, net (total)	-1	-1	2

Status of Direct Loans (in millions of dollars)

Identification code 012-4354-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	6	13	
1121 Limitation available from carry-forward	2		1
1143 Unobligated limitation carried forward (P.L. xx) (-)	-2		
1150 Total direct loan obligations	6	13	1
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	39	38	39
1231 Disbursements: Direct loan disbursements	3	4	7
1251 Repayments: Repayments and prepayments	-4	-3	-3
1290 Outstanding, end of year	38	39	43

Balance Sheet (in millions of dollars)

Identification code 012-4354-0-3-452	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	2	5
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	39	38
1405 Allowance for subsidy cost (-)	-1	-1
1499 Net present value of assets related to direct loans	38	37
1999 Total assets	40	42
LIABILITIES:		
2103 Federal liabilities: Debt	40	42
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	40	42

RURAL BUSINESS PROGRAM ACCOUNT

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

Program and Financing (in millions of dollars)

Identification code 012-1902-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0013 Rural Business Development Grants	26	25	3
0015 DRA and ARC Grants	8	8	
0091 Direct program activities, subtotal	34	33	3
Credit program obligations:			
0702 Loan guarantee subsidy	42	3	2
0707 Reestimates of loan guarantee subsidy	8	64	
0708 Interest on reestimates of loan guarantee subsidy		9	
0791 Direct program activities, subtotal	50	76	2
0900 Total new obligations, unexpired accounts (object class 41.0)	84	109	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	5	4
1001 Discretionary unobligated balance brought fwd, Oct 1	6	5	
1021 Recoveries of prior year unpaid obligations	8	3	2
1070 Unobligated balance (total)	14	8	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	67	67	
1120 Appropriations transferred to other acct [012-0137]		-34	
1120 Appropriations transferred to other acct [012-1951]		-1	
1160 Appropriation, discretionary (total)	67	32	
Appropriations, mandatory:			
1200 Appropriation	8	73	
1900 Budget authority (total)	75	105	
1930 Total budgetary resources available	89	113	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	4	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	154	150	105
3010 New obligations, unexpired accounts	84	109	5

RURAL BUSINESS PROGRAM ACCOUNT—Continued
Program and Financing—Continued

Identification code 012-1902-0-1-452		2024 actual	2025 est.	2026 est.
3020	Outlays (gross)	-80	-151	-51
3040	Recoveries of prior year unpaid obligations, unexpired	-8	-3	-2
3050	Unpaid obligations, end of year	150	105	57
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	154	150	105
3200	Obligated balance, end of year	150	105	57
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	67	32	.....
Outlays, gross:				
4010	Outlays from new discretionary authority	17	1	.....
4011	Outlays from discretionary balances	55	77	51
4020	Outlays, gross (total)	72	78	51
Mandatory:				
4090	Budget authority, gross	8	73	.....
Outlays, gross:				
4100	Outlays from new mandatory authority	8	73	.....
4180	Budget authority, net (total)	75	105	.....
4190	Outlays, net (total)	80	151	51

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

Identification code 012-1902-0-1-452		2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:				
215007	Business and Industry Loan Guarantees	1,829	1,662	258
215999	Total loan guarantee levels	1,829	1,662	258
Guaranteed loan subsidy (in percent):				
232007	Business and Industry Loan Guarantees	2.29	0.20	0.89
232999	Weighted average subsidy rate	2.29	0.20	0.89
Guaranteed loan subsidy budget authority:				
233007	Business and Industry Loan Guarantees	42	3	2
233999	Total subsidy budget authority	42	3	2
Guaranteed loan subsidy outlays:				
234007	Business and Industry Loan Guarantees	28	26	6
234999	Total subsidy outlays	28	26	6
Guaranteed loan reestimates:				
235006	Guaranteed Business and Industry Loans - ARRA	-1	-1	.....
235007	Business and Industry Loan Guarantees	-152	40	.....
235008	Business and Industry Emergency Supplemental Loan Guarantees .....	.....	-1	.....
235012	Business and Industry CARES Act	-3	-1	.....
235999	Total guaranteed loan reestimates	-156	37	.....

This account funds direct and guaranteed business and industry loans, and rural business development grants. Business and industry guaranteed loans are authorized under section 310B(g) of the Consolidated Farm and Rural Development Act, as amended. These loans are made to public, private or cooperative organizations, Indian tribes or tribal groups, corporate entities, or individuals for the purpose of improving the economic climate in rural areas. The 2026 Budget proposes to terminate the loan guarantee program; applicants can access the private market to obtain financing for projects funded under this authority. The 2026 Budget does not include funding for rural business development grants; they are duplicative and overlap with similar business development programs operated by other Federal agencies.

RURAL BUSINESS AND INDUSTRY DIRECT LOANS FINANCING ACCOUNT

Status of Direct Loans (in millions of dollars)

Identification code 012-4223-0-3-452		2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	2	1	1
1264	Other adjustments, net (+ or -)	-1	.....	-1
1290	Outstanding, end of year	1	1	.....

Balance Sheet (in millions of dollars)

Identification code 012-4223-0-3-452		2023 actual	2024 actual
ASSETS:			
1101	Federal assets: Fund balances with Treasury .....	.....	.....
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	2	1
1405	Allowance for subsidy cost (-)	-1	-1
1499	Net present value of assets related to direct loans	1	.....
1502	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable; Interest receivable .....	.....	.....
1999	Total assets	1	.....
LIABILITIES:			
Federal liabilities:			
2103	Debt	1	.....
2104	Resources payable to Treasury .....	.....	.....
2999	Total liabilities	1	.....
NET POSITION:			
3300	Cumulative results of operations .....	.....	.....
4999	Total liabilities and net position	1	.....

RURAL BUSINESS AND INDUSTRY GUARANTEED LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4227-0-3-452		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
Credit program obligations:				
0711	Default claim payments on principal	177	126	123
0712	Default claim payments on interest	10	5	5
0713	Payment of interest to Treasury	3	3	3
0742	Downward reestimates paid to receipt accounts	147	34	.....
0743	Interest on downward reestimates	17	3	.....
0900	Total new obligations, unexpired accounts	354	171	131
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	281	212	170
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	.....	-44	.....
1023	Unobligated balances applied to repay debt	-19	-21	-25
1070	Unobligated balance (total)	262	147	145
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority	116	3	3
Spending authority from offsetting collections, mandatory:				
1800	Collected	179	212	107
1801	Change in uncollected payments, Federal sources	9	-21	-7
1850	Spending auth from offsetting collections, mand (total)	188	191	100
1900	Budget authority (total)	304	194	103
1930	Total budgetary resources available	566	341	248
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	212	170	117
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	354	171	131
3020	Outlays (gross)	-354	-171	-131
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-24	-33	-12
3070	Change in uncollected pymts, Fed sources, unexpired	-9	21	7
3090	Uncollected pymts, Fed sources, end of year	-33	-12	-5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	-24	-33	-12
3200	Obligated balance, end of year	-33	-12	-5
Financing authority and disbursements, net:				
Mandatory:				
4090	Budget authority, gross	304	194	103
Financing disbursements:				
4110	Outlays, gross (total)	354	171	131
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources	-36	-99	-6
4122	Interest on uninvested funds	-2	-4	-4
4123	Repayments of principal	-25	-33	-34
4123	Guarantee Fees	-61	-73	-59
4123	Repayments of interest	-4	-3	-4

4123	Recovery of disbursed default claim payment	-51	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-179	-212	-107
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-9	21	7
4160	Budget authority, net (mandatory)	116	3	3
4170	Outlays, net (mandatory)	175	-41	24
4180	Budget authority, net (total)	116	3	3
4190	Outlays, net (total)	175	-41	24

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4227-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	1,663	1,663	.....
2121 Limitation available from carry-forward	167	2	258
2143 Uncommitted limitation carried forward	-2	-3	.....
2150 Total guaranteed loan commitments	1,828	1,662	258
2199 Guaranteed amount of guaranteed loan commitments	1,463	1,330	207
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	8,774	9,077	9,661
2231 Disbursements of new guaranteed loans	1,293	1,880	980
2251 Repayments and prepayments	-803	-1,165	-1,240
Adjustments:			
2261 Terminations for default that result in loans receivable	-173	-98	-96
2263 Terminations for default that result in claim payments	-14	-33	-32
2264 Other adjustments, net .....	.....	.....	.....
2290 Outstanding, end of year	9,077	9,661	9,273
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	7,262	7,729	7,851
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	256	344	338
2331 Disbursements for guaranteed loan claims	192	110	116
2351 Repayments of loans receivable	-25	-44	-43
2361 Write-offs of loans receivable	-77	-72	-67
2364 Other adjustments, net	-2	.....	.....
2390 Outstanding, end of year	344	338	344

Balance Sheet (in millions of dollars)

Identification code 012-4227-0-3-452	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	259	180
Investments in U.S. securities:		
1106 Receivables, net	13	73
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	256	344
1502 Interest receivable .....	.....	.....
1505 Allowance for subsidy cost (-)	-58	-114
1599 Net present value of assets related to defaulted guaranteed loans	198	230
1999 Total assets	470	483
LIABILITIES:		
Federal liabilities:		
2103 Debt	48	145
2105 Other	125	16
2204 Non-Federal liabilities: Liabilities for loan guarantees	296	322
2999 Total liabilities	469	483
NET POSITION:		
3300 Cumulative results of operations	1	.....
4999 Total liabilities and net position	470	483

INTERMEDIARY RELENDING PROGRAM FUND ACCOUNT

(INCLUDING TRANSFER OF FUNDS)

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 012-2069-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	3	4	.....
0705 Reestimates of direct loan subsidy	1	1	.....
0706 Interest on reestimates of direct loan subsidy .....	.....	1	.....
0709 Administrative expenses	5	4	.....
0900 Total new obligations, unexpired accounts	9	10	.....
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	8	8	.....
Appropriations, mandatory:			
1200 Appropriation	1	2	.....
1900 Budget authority (total)	9	10	.....
1930 Total budgetary resources available	9	10	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	6	7
3010 New obligations, unexpired accounts	9	10	.....
3020 Outlays (gross)	-8	-9	-3
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	6	7	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	6	7
3200 Obligated balance, end of year	6	7	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8	8	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	5	4	.....
4011 Outlays from discretionary balances	2	3	3
4020 Outlays, gross (total)	7	7	3
Mandatory:			
4090 Budget authority, gross	1	2	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	1	2	.....
4180 Budget authority, net (total)	9	10	.....
4190 Outlays, net (total)	8	9	3

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

Identification code 012-2069-0-1-452	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Intermediary Relending Program	10	10	.....
Direct loan subsidy (in percent):			
132001 Intermediary Relending Program	30.35	34.06	.....
132999 Weighted average subsidy rate	30.35	34.06	0.00
Direct loan subsidy budget authority:			
133001 Intermediary Relending Program	3	3	.....
Direct loan subsidy outlays:			
134001 Intermediary Relending Program	2	3	3
Direct loan reestimates:			
135001 Intermediary Relending Program	-1	-4	.....
Administrative expense data:			
3510 Budget authority	5	4	.....
3590 Outlays from new authority	5	4	.....

This account finances loans to intermediary borrowers, who, in turn, re-lend the funds to small rural businesses, community development corporations, and other organizations for the purpose of improving economic opportunities in rural areas. Through the use of local intermediaries, this program serves small-scale enterprises and gives preference to those communities with the greatest need. The 2026 Budget does not request funding for this program; it is duplicative and overlaps with similar business development programs.

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, as well as administrative expenses of this

INTERMEDIARY RELENDING PROGRAM FUND ACCOUNT—Continued
program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

Object Classification (in millions of dollars)

Identification code 012–2069–0–1–452	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	5	4	.....
41.0 Grants, subsidies, and contributions	4	6	.....
99.9 Total new obligations, unexpired accounts	9	10	.....

RURAL DEVELOPMENT LOAN FUND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4219–0–3–452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	10	10	.....
0713 Payment of interest to Treasury	10	10	10
0742 Downward reestimates paid to receipt accounts	1	4	.....
0743 Interest on downward reestimates	1	2	.....
0900 Total new obligations, unexpired accounts	22	26	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	26	19
1021 Recoveries of prior year unpaid obligations	2	4	5
1023 Unobligated balances applied to repay debt	-22	-26	-19
1024 Unobligated balance of borrowing authority withdrawn	-2	-4	-5
1070 Unobligated balance (total)	1	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	15	15	12
Spending authority from offsetting collections, mandatory:			
1800 Collected	32	32	31
1801 Change in uncollected payments, Federal sources .....	.....	-1	-1
1825 Spending authority from offsetting collections applied to repay debt .....	.....	-1	-1
1850 Spending auth from offsetting collections, mand (total)	32	30	29
1900 Budget authority (total)	47	45	41
1930 Total budgetary resources available	48	45	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	26	19	31
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	36	29	20
3010 New obligations, unexpired accounts	22	26	10
3020 Outlays (gross)	-27	-31	-22
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-4	-5
3050 Unpaid obligations, end of year	29	20	3
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-5
3070 Change in uncollected pymts, Fed sources, unexpired .....	.....	1	1
3090 Uncollected pymts, Fed sources, end of year	-6	-5	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	30	23	15
3200 Obligated balance, end of year	23	15	-1
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	47	45	41
Financing disbursements:			
4110 Outlays, gross (total)	27	31	22
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-4	-5	-4
4122 Interest on uninvested funds	-1	-1	-1
4123 Non-Federal sources - repayment of principal	-24	-24	-23
4123 Non-Federal sources - repayments of interest	-3	-2	-3
4130 Offsets against gross budget authority and outlays (total)	-32	-32	-31
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	.....	1	1

4160 Budget authority, net (mandatory)	15	14	11
4170 Outlays, net (mandatory)	-5	-1	-9
4180 Budget authority, net (total)	15	14	11
4190 Outlays, net (total)	-5	-1	-9

Status of Direct Loans (in millions of dollars)

Identification code 012–4219–0–3–452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	10	10	.....
1150 Total direct loan obligations	10	10	.....
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	288	279	269
1231 Disbursements: Direct loan disbursements	15	14	12
1251 Repayments: Repayments and prepayments	-23	-24	-23
1264 Other adjustments, net (+ or -)	-1	.....	.....
1290 Outstanding, end of year	279	269	258

Balance Sheet (in millions of dollars)

Identification code 012–4219–0–3–452	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	23	26
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	288	279
1402 Interest receivable	1	1
1405 Allowance for subsidy cost (-)	-49	-45
1499 Net present value of assets related to direct loans	240	235
1999 Total assets	263	261
LIABILITIES:		
Federal liabilities:		
2103 Debt	263	261
2104 Resources payable to Treasury .....	.....	.....
2999 Total liabilities	263	261
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	263	261

RURAL ECONOMIC DEVELOPMENT LOANS PROGRAM ACCOUNT

For the principal amount of direct loans, as authorized under section 313B(a) of the Rural Electrification Act, for the purpose of promoting rural economic development and job creation projects, \$50,000,000.

The cost of grants authorized under section 313B(a) of the Rural Electrification Act, for the purpose of promoting rural economic development and job creation projects shall not exceed \$10,000,000.

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 012–3108–0–1–452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	10	10	8
0705 Reestimates of direct loan subsidy .....	.....	5	.....
0706 Interest on reestimates of direct loan subsidy	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	11	15	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	1	1
1021 Recoveries of prior year unpaid obligations	1	1	1
1070 Unobligated balance (total)	3	2	2
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	1	5	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	8	9	8
1900 Budget authority (total)	9	14	8
1930 Total budgetary resources available	12	16	10

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	2
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	10	9
3010	New obligations, unexpired accounts	11	15	8
3020	Outlays (gross)	-9	-15	-10
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3050	Unpaid obligations, end of year	10	9	6
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	10	9
3200	Obligated balance, end of year	10	9	6
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	9	14	8
Outlays, gross:			
4100	Outlays from new mandatory authority	3	7	2
4101	Outlays from mandatory balances	6	8	8
4110	Outlays, gross (total)	9	15	10
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources	-8	-9	-8
4180	Budget authority, net (total)	1	5	.....
4190	Outlays, net (total)	1	6	2

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

Identification code 012-3108-0-1-452	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Rural Economic Development Loans	56	50	50
Direct loan subsidy (in percent):			
132001 Rural Economic Development Loans	17.86	19.81	16.85
132999 Weighted average subsidy rate	17.86	19.81	16.85
Direct loan subsidy budget authority:			
133001 Rural Economic Development Loans	10	10	8
Direct loan subsidy outlays:			
134001 Rural Economic Development Loans	8	10	10
Direct loan reestimates:			
135001 Rural Economic Development Loans .....	.....	4	.....

Rural economic development loans are made for the purpose of promoting rural economic development and job creation projects. Loans are made to electric and telecommunication borrowers, who, in turn, finance rural development projects in their service areas. The 2026 Budget assumes the continuation of this program and requests \$50 million.

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. The subsidy amounts are estimated on a present value basis.

RURAL ECONOMIC DEVELOPMENT DIRECT LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 012-4176-0-3-452		2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710	Direct loan obligations	56	50	50
0713	Payment of interest to Treasury	5	5	5
0742	Downward reestimates paid to receipt accounts	1	1	.....
0900	Total new obligations, unexpired accounts	62	56	55
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	59	36	69
1021	Recoveries of prior year unpaid obligations	9	8	8
1023	Unobligated balances applied to repay debt	-59	-36	-69
1024	Unobligated balance of borrowing authority withdrawn	-8	-8	-8
1070	Unobligated balance (total)	1	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority	44	66	60

Spending authority from offsetting collections, mandatory:			
1800	Collected	52	58	62
1801	Change in uncollected payments, Federal sources	1	1	1
1850	Spending auth from offsetting collections, mand (total)	53	59	63
1900	Budget authority (total)	97	125	123
1930	Total budgetary resources available	98	125	123
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	36	69	68
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	97	73	50
3010	New obligations, unexpired accounts	62	56	55
3020	Outlays (gross)	-77	-71	-64
3040	Recoveries of prior year unpaid obligations, unexpired	-9	-8	-8
3050	Unpaid obligations, end of year	73	50	33
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-9	-10	-11
3070	Change in uncollected pymts, Fed sources, unexpired	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-10	-11	-12
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	88	63	39
3200	Obligated balance, end of year	63	39	21
Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross	97	125	123
Financing disbursements:			
4110	Outlays, gross (total)	77	71	64
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal Funds: Program Account	-9	-15	-10
4122	Interest on uninvested funds	-2	-2	-2
4123	Non-Federal sources: Repayment of Principal	-41	-41	-50
4130	Offsets against gross budget authority and outlays (total)	-52	-58	-62
Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-1	-1	-1
4160	Budget authority, net (mandatory)	44	66	60
4170	Outlays, net (mandatory)	25	13	2
4180	Budget authority, net (total)	44	66	60
4190	Outlays, net (total)	25	13	2

Status of Direct Loans (in millions of dollars)

Identification code 012-4176-0-3-452		2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	56	50	50
1150	Total direct loan obligations	56	50	50
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	207	238	258
1231	Disbursements: Direct loan disbursements	72	61	59
1251	Repayments: Repayments and prepayments	-41	-41	-50
1290	Outstanding, end of year	238	258	267

Balance Sheet (in millions of dollars)

Identification code 012-4176-0-3-452		2023 actual	2024 actual
ASSETS:		
1101	Federal assets: Fund balances with Treasury	59	35
Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	207	238
1405	Allowance for subsidy cost (-)	-9	-14
1499	Net present value of assets related to direct loans	198	224
1999	Total assets	257	259
LIABILITIES:		
Federal liabilities:		
2103	Debt	257	259
2104	Resources payable to Treasury
2999	Total liabilities	257	259
NET POSITION:		
3300	Cumulative results of operations

RURAL ECONOMIC DEVELOPMENT DIRECT LOAN FINANCING ACCOUNT—Continued

Balance Sheet—Continued

Identification code 012-4176-0-3-452	2023 actual	2024 actual
4999 Total upward reestimate subsidy BA [12-3108]	257	259

RURAL BUSINESS INVESTMENT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-1907-0-1-452	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Rural Business Investment Program was authorized by section 6029 of the Farm Security and Rural Investment Act of 2002, Public Law 107-171. As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the loan guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a present value basis. The 2026 Budget is not requesting funding for the loan program.

RURAL BUSINESS INVESTMENT PROGRAM GUARANTEE FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4033-0-3-452	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4033-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			
2150 Total guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	8	8	8
2231 Disbursements of new guaranteed loans			
2251 Repayments and prepayments			
Adjustments:			
2261 Terminations for default that result in loans receivable			
2264 Other adjustments, net			
2290 Outstanding, end of year	8	8	8
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year			
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	8	8	8
2331 Disbursements for guaranteed loan claims			
2351 Repayments of loans receivable			
2390 Outstanding, end of year	8	8	8

Balance Sheet (in millions of dollars)

Identification code 012-4033-0-3-452	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	1	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	8	8
1505 Allowance for subsidy cost (-)	-8	-8
1599 Net present value of assets related to defaulted guaranteed loans		
1999 Total assets	1	1
LIABILITIES:		
2103 Federal liabilities: Debt	1	1
2204 Non-Federal liabilities: Liabilities for loan guarantees		
2999 Total liabilities	1	1
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	1	1

RURAL ENERGY FOR AMERICA 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 012-1908-0-1-451	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0011 Grants	53	50	50
0012 IRA Grants Under Tech	12	29	26
0013 IRA Grants	669	415	171
0014 Administrative Expenses	9	29	4
0091 Direct program activities, subtotal	743	523	251
Credit program obligations:			
0707 Reestimates of loan guarantee subsidy	3	18	
0708 Interest on reestimates of loan guarantee subsidy		2	
0791 Direct program activities, subtotal	3	20	
0900 Total new obligations, unexpired accounts	746	543	251

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	769	275	1
1021 Recoveries of prior year unpaid obligations	12	8	9
1070 Unobligated balance (total)	781	283	10
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	215	232	212
1222 Exercised borrowing authority transferred from other accounts [012-4336]	50	50	50
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-25	-21	-15
1260 Appropriations, mandatory (total)	240	261	247
1900 Budget authority (total)	240	261	247
1930 Total budgetary resources available	1,021	544	257
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	275	1	6

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	519	1,022	634
3010 New obligations, unexpired accounts	746	543	251
3020 Outlays (gross)	-231	-923	-495
3040 Recoveries of prior year unpaid obligations, unexpired	-12	-8	-9
3050 Unpaid obligations, end of year	1,022	634	381
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	519	1,022	634
3200 Obligated balance, end of year	1,022	634	381

Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	4	6	3
Mandatory:			
4090 Budget authority, gross	240	261	247

Outlays, gross:				
4100	Outlays from new mandatory authority	10	65	45
4101	Outlays from mandatory balances	217	852	447
		<hr/>	<hr/>	<hr/>
4110	Outlays, gross (total)	227	917	492
4180	Budget authority, net (total)	240	261	247
4190	Outlays, net (total)	231	923	495

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

Identification code 012-1908-0-1-451		2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:				
215001	Renewable Energy Loan Guarantees	478	350	300
Guaranteed loan subsidy (in percent):				
232001	Renewable Energy Loan Guarantees	-69	-88	-1.16
232999	Weighted average subsidy rate	-69	-88	-1.16
Guaranteed loan subsidy budget authority:				
233001	Renewable Energy Loan Guarantees	-3	-3	-3
Guaranteed loan subsidy outlays:				
234001	Renewable Energy Loan Guarantees			-1
Guaranteed loan reestimates:				
235001	Renewable Energy Loan Guarantees	-14	7	

The Rural Energy for America Program was formerly the Renewable Energy Systems and Energy Efficiency Improvements Program. This program provides loan guarantees and grants to farmers, ranchers, and small rural businesses to purchase renewable energy systems and make energy efficiency improvements. This program is authorized pursuant to Section 9007 of the Farm Security and Rural Investment Act of 2002, as amended by the Food, Conservation and Energy Act of 2008, as amended by the American Taxpayer Relief Act of 2012; as amended by the Agricultural Act of 2014; and as amended by the Agriculture Improvement Act of 2018, 7 U.S.C. 8107.

The 2026 Budget is not requesting discretionary funding for this program.

The account also includes funding made available under Section 22002 of the Inflation Reduction Act, which provided up to \$2.025 billion for the Rural Energy for America Program, with \$303.8 million set aside for underutilized technologies and technical assistance.

Object Classification (in millions of dollars)

Identification code 012-1908-0-1-451		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	2	7	3
11.3	Other than full-time permanent	1	2	1
11.9	Total personnel compensation	3	9	4
12.1	Civilian personnel benefits	1		
25.1	Advisory and assistance services	5	20	
41.0	Grants, subsidies, and contributions	737	514	247
99.9	Total new obligations, unexpired accounts	746	543	251

Employment Summary

Identification code 012-1908-0-1-451		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	14	71	26
1001	Direct civilian full-time equivalent employment	11	.....	2

RURAL ENERGY FOR AMERICA GUARANTEED LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 012-4267-0-3-451		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
Credit program obligations:				
0711	Default claim payments on principal	20	.....	.....
0713	Payment of interest to Treasury	1	.....	.....
0740	Negative subsidy obligations	3	3	3
0742	Downward reestimates paid to receipt accounts	15	13	.....
0743	Interest on downward reestimates	1	1

0900	Total new obligations, unexpired accounts	40	17	3
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Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	21	13	27
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority	24	3	9
Spending authority from offsetting collections, mandatory:				
1800	Collected	10	28	7
1801	Change in uncollected payments, Federal sources	-2	.....	.....
<hr/>				
1850	Spending auth from offsetting collections, mand (total)	8	28	7
1900	Budget authority (total)	32	31	16
1930	Total budgetary resources available	53	44	43
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	13	27	40

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1		2	19
3010	New obligations, unexpired accounts	40	17	3
3020	Outlays (gross)	-38		
3050	Unpaid obligations, end of year	2	19	22
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired	2		
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	-4		17
3200	Obligated balance, end of year		17	20

Financing authority and disbursements, net:

Mandatory:				
4090	Budget authority, gross	32	31	16
Financing disbursements:				
4110	Outlays, gross (total)	38	.....	.....
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources	-4	-22	-1
4123	Guarantee fees	-6	-6	-6
4130	Offsets against gross budget authority and outlays (total)	-10	-28	-7
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired	2	.....	.....
4160	Budget authority, net (mandatory)	24	3	9
4170	Outlays, net (mandatory)	28	-28	-7
4180	Budget authority, net (total)	24	3	9
4190	Outlays, net (total)	28	-28	-7

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4267-0-3-451		2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority	478	350	300
2150	Total guaranteed loan commitments	478	350	300
2199	Guaranteed amount of guaranteed loan commitments	430	315	270

Cumulative balance of guaranteed loans outstanding:

2210	Outstanding, start of year	1,909	2,108	2,316
2231	Disbursements of new guaranteed loans	232	299	356
2251	Repayments and prepayments	-13	-82	-134
	Adjustments:			
2261	Terminations for default that result in loans receivable	-20	-9	-10
2264	Other adjustments, net			
2290	Outstanding, end of year	2,108	2,316	2,528

Memorandum:

2299	Guaranteed amount of guaranteed loans outstanding, end of year	1,897	2,084	2,275
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Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year	5	25	25
2331	Disbursements for guaranteed loan claims	20	.....	.....
2351	Loss Settlement .....	.....	.....	.....
2390	Outstanding, end of year	25	25	25

RURAL ENERGY FOR AMERICA GUARANTEED LOAN FINANCING ACCOUNT—Continued

Balance Sheet (in millions of dollars)

Identification code 012-4267-0-3-451	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	18	12
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	5	25
1505 Allowance for subsidy cost (-)	-1	-1
1599 Net present value of assets related to defaulted guaranteed loans	4	24
1999 Total assets	22	36
LIABILITIES:		
2103 Federal liabilities: Debt	8	31
2204 Non-Federal liabilities: Liability for loan guarantees	14	5
2999 Total liabilities	22	36
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	22	36

BIOREFINERY ASSISTANCE PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-3106-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0702 Loan guarantee subsidy		144	57
0707 Reestimates of loan guarantee subsidy	70	54	
0708 Interest on reestimates of loan guarantee subsidy	14	15	
0900 Total new obligations, unexpired accounts (object class 41.0)	84	213	57
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	317	167	57
1021 Recoveries of prior year unpaid obligations	27	34	
1070 Unobligated balance (total)	344	201	57
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	84	69	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-177		
1260 Appropriations, mandatory (total)	-93	69	
1900 Budget authority (total)	-93	69	
1930 Total budgetary resources available	251	270	57
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	167	57	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	60	33	105
3010 New obligations, unexpired accounts	84	213	57
3020 Outlays (gross)	-84	-107	-58
3040 Recoveries of prior year unpaid obligations, unexpired	-27	-34	
3050 Unpaid obligations, end of year	33	105	104
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	60	33	105
3200 Obligated balance, end of year	33	105	104
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	-93	69	
Outlays, gross:			
4100 Outlays from new mandatory authority	84	69	
4101 Outlays from mandatory balances		38	58
4110 Outlays, gross (total)	84	107	58
4180 Budget authority, net (total)	-93	69	
4190 Outlays, net (total)	84	107	58

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

Identification code 012-3106-0-1-452	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Section 9003 Loan Guarantees		437	180
Guaranteed loan subsidy (in percent):			
232001 Section 9003 Loan Guarantees		32.96	31.65
232999 Weighted average subsidy rate	0.00	32.96	31.65
Guaranteed loan subsidy budget authority:			
233001 Section 9003 Loan Guarantees		144	57
Guaranteed loan subsidy outlays:			
234001 Section 9003 Loan Guarantees		38	58
Guaranteed loan reestimates:			
235001 Section 9003 Loan Guarantees	75	62	

The Biorefinery, Renewable Chemical, and Biobased Product Manufacturing Assistance Program, also known as the "Section 9003 Program", provides loan guarantees to assist in the development of advanced biofuels, renewable chemicals, and biobased products manufacturing facilities. The 2026 Budget does not request discretionary funding for this program because mandatory funding is provided through the 2018 Farm Bill. The Section 9003 Program is authorized under section 9003 of the Farm Security and Rural Investment Act of 2002; as amended by the Food, Conservation, and Energy Act of 2008, the American Taxpayers Relief Act of 2012, the Agricultural Act of 2014, and the Agriculture Improvement Act of 2018. Loan assumptions reflect an illustrative example for informational purposes only. The assumptions will be determined at the time of execution and will reflect the actual terms and conditions of the loan guarantee contracts.

BIOREFINERY ASSISTANCE GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4355-0-3-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal	94	59	54
0713 Payment of interest to Treasury	7	7	8
0742 Downward reestimates paid to receipt accounts	9	7	
0900 Total new obligations, unexpired accounts	110	73	62
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	166	177	321
1023 Unobligated balances applied to repay debt	-50		
1070 Unobligated balance (total)	116	177	321
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	97	7	8
Spending authority from offsetting collections, mandatory:			
1800 Collected	101	121	75
1801 Change in uncollected payments, Federal sources	-27	89	-8
1850 Spending auth from offsetting collections, mand (total)	74	210	67
1900 Budget authority (total)	171	217	75
1930 Total budgetary resources available	287	394	396
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	177	321	334
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			59
3010 New obligations, unexpired accounts	110	73	62
3020 Outlays (gross)	-110	-14	-8
3050 Unpaid obligations, end of year		59	113
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-60	-33	-122
3070 Change in uncollected pymts, Fed sources, unexpired	27	-89	8
3090 Uncollected pymts, Fed sources, end of year	-33	-122	-114
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-60	-33	-63
3200 Obligated balance, end of year	-33	-63	-1

Financing authority and disbursements, net:				
Mandatory:				
4090	Budget authority, gross	171	217	75
Financing disbursements:				
4110	Outlays, gross (total)	110	14	8
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources	-84	-107	-58
4122	Interest on uninvested funds	-4	-2	-3
4123	Guaranteed Fees	-13	-12	-14
4130	Offsets against gross budget authority and outlays (total)	-101	-121	-75
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired	27	-89	8
4160	Budget authority, net (mandatory)	97	7	8
4170	Outlays, net (mandatory)	9	-107	-67
4180	Budget authority, net (total)	97	7	8
4190	Outlays, net (total)	9	-107	-67

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4355-0-3-452				
	2024 actual	2025 est.	2026 est.	
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority			
2121	Limitation available from carry-forward	437	180	
2150	Total guaranteed loan commitments	437	180	
2199	Guaranteed amount of guaranteed loan commitments	350	144	
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year	392	395	359
2231	Disbursements of new guaranteed loans		82	408
2251	Repayments and prepayments		-59	-63
Adjustments:				
2263	Terminations for default that result in claim payments	-94	-59	-54
2264	Other adjustments, net	97		
2264	Other adjustments, net			
2290	Outstanding, end of year	395	359	650
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year	317	287	520
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year	126	205	120
2331	Disbursements for guaranteed loan claims	89		
2351	Repayments of loans receivable	-10	-85	-68
2364	Other adjustments, net			
2390	Outstanding, end of year	205	120	52

Balance Sheet (in millions of dollars)

Identification code 012-4355-0-3-452			
	2023 actual	2024 actual	
ASSETS:			
1101	Federal assets: Fund balances with Treasury	105	140
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501	Defaulted guaranteed loans receivable, gross	126	205
1502	Interest receivable		
1505	Allowance for subsidy cost (-)	-41	-68
1599	Net present value of assets related to defaulted guaranteed loans	85	137
1999	Total assets	190	277
LIABILITIES:			
2103	Federal liabilities: Debt	186	230
Non-Federal liabilities:			
2203	Debt		
2204	Liabilities for loan guarantees	4	47
2999	Total liabilities	190	277
NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	190	277

ALTERNATIVE AGRICULTURAL RESEARCH AND COMMERCIALIZATION CORPORATION
REVOLVING FUND**Program and Financing** (in millions of dollars)

Identification code 012-4144-0-3-352			
	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1
1930	Total budgetary resources available	1	1
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1
4180	Budget authority, net (total)		
4190	Outlays, net (total)		

RURAL UTILITIES SERVICE*Federal Funds*

HIGH ENERGY COST GRANTS

Program and Financing (in millions of dollars)

Identification code 012-2042-0-1-452			
	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	High energy cost grants	7	8
0900	Total new obligations, unexpired accounts (object class 41.0)	7	8
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	13
1001	Discretionary unobligated balance brought fwd, Oct 1	12	13
Budget authority:			
Appropriations, discretionary:			
1121	Appropriations transferred from other acct [012-1980]	8	8
1930	Total budgetary resources available	20	21
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	13	13
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	21	20
3010	New obligations, unexpired accounts	7	8
3020	Outlays (gross)	-8	-11
3050	Unpaid obligations, end of year	20	17
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	21	20
3200	Obligated balance, end of year	20	17

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	8	8
Outlays, gross:			
4010	Outlays from new discretionary authority		1
4011	Outlays from discretionary balances	8	10
4020	Outlays, gross (total)	8	11
4180	Budget authority, net (total)	8	8
4190	Outlays, net (total)	8	11

High energy costs grants can be made to eligible entities to construct, extend, upgrade, and otherwise improve energy generation, transmission, or distribution facilities serving communities in which the average residential expenditure for home energy is at least 275 percent of the national average residential expenditure for home energy (as determined by the Energy Information Agency using the most recent data available). Grants are also available to establish and support a revolving fund to provide a more cost-effective means of purchasing fuel where the fuel cannot be shipped by means of surface transportation. The Budget does not propose funding for this program.

RURAL WATER AND WASTE DISPOSAL PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by section 306 and described in section 381E(d)(2) of the Consolidated Farm and Rural Development Act, as follows: \$1,228,739,000 for direct loans; and \$50,000,000 for guaranteed loans.

For the cost of direct loans, loan guarantees and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, for rural water, waste water, waste disposal, and solid waste management programs authorized by sections 306, 306C, and 306D, and described in sections 306C(a)(2), 306D, and 381E(d)(2) of the Consolidated Farm and Rural Development Act, \$202,488,000, to remain available until expended, of which \$40,000,000 shall be for loans and grants including water and waste disposal systems grants authorized by section 306D of the Consolidated Farm and Rural Development Act, and Federally Recognized Native American Tribes authorized by 306C(a)(1) of such Act: Provided, That, notwithstanding any other provision of this Act, funds appropriated under this paragraph may be transferred pursuant to section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257) or section 8 of Public Law 89–106 (7 U.S.C. 2263) without written notification to Congress: Provided further, That funding provided for section 306D of the Consolidated Farm and Rural Development Act may be provided to a consortium formed pursuant to section 325 of Public Law 105–83: Provided further, That not more than 2 percent of the funding provided for section 306D of the Consolidated Farm and Rural Development Act may be used by the State of Alaska for training and technical assistance programs and not more than 2 percent of the funding provided for section 306D of the Consolidated Farm and Rural Development Act may be used by a consortium formed pursuant to section 325 of Public Law 105–83 for training and technical assistance programs: Provided further, That not to exceed \$20,000,000 of the amount appropriated under this heading shall be for contracting with qualified national organizations for a circuit rider program to provide technical assistance for rural water systems: Provided further, That if the Secretary determines that any portion of the amount made available for one percent loans is not needed for such loans, the Secretary may use such amounts for grants authorized by section 306(a)(2) of the Consolidated Farm and Rural Development Act: Provided further, That if any funds made available for the direct loan subsidy costs remain unobligated after July 31, 2026, such unobligated balances may be used for grant programs funded under this heading: Provided further, That sections 381E-H and 381N of the Consolidated Farm and Rural Development Act are not applicable to the funds made available under this heading.

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

Program and Financing (in millions of dollars)

Identification code 012–1980–0–1–452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Water and waste disposal systems grants	495	444	158
0011 Water and waste disposal systems grants supplemental	29		
0012 Solid waste management grants	4	4	
0014 Water and waste disposal mandatory grants–Farm Bill	2	2	1
0015 Emergency Community Water Assistance Grants	2		
0016 ECWAG Appropriated	12	10	1
0017 771 Water and Waste Pilot Program Grants	5		
0018 2023 Disaster Grants	111	100	27
0020 WWD Grants Cong. Directed Spending	12	18	35
0021 WW Grants Decentralized Water	1	1	
0091 Direct program activities, subtotal	673	579	222
Credit program obligations:			
0701 Direct loan subsidy	79	93	61
0705 Reestimates of direct loan subsidy	156	196	
0706 Interest on reestimates of direct loan subsidy	71	62	
0791 Direct program activities, subtotal	306	351	61
0900 Total new obligations, unexpired accounts (object class 41.0)	979	930	283
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	387	295	159
1001 Discretionary unobligated balance brought fwd, Oct 1	385	293	
1010 Unobligated balance transfer to other accts [012–2081]	-17		
1021 Recoveries of prior year unpaid obligations	88	65	67
1070 Unobligated balance (total)	458	360	226
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	597	479	202
1120 Appropriations transferred to other accts [012–2042]	-8	-8	

1131 Unobligated balance of appropriations permanently reduced			-75
1160 Appropriation, discretionary (total)	589	471	127
Appropriations, mandatory:			
1200 Appropriation	227	258	
1900 Budget authority (total)	816	729	127
1930 Total budgetary resources available	1,274	1,089	353
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	295	159	70
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,953	2,994	2,616
3010 New obligations, unexpired accounts	979	930	283
3020 Outlays (gross)	-850	-1,243	-844
3040 Recoveries of prior year unpaid obligations, unexpired	-88	-65	-67
3050 Unpaid obligations, end of year	2,994	2,616	1,988
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,953	2,994	2,616
3200 Obligated balance, end of year	2,994	2,616	1,988
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	589	471	127
Outlays, gross:			
4010 Outlays from new discretionary authority	17	15	-69
4011 Outlays from discretionary balances	606	968	911
4020 Outlays, gross (total)	623	983	842
Mandatory:			
4090 Budget authority, gross	227	258	
Outlays, gross:			
4100 Outlays from new mandatory authority	227	258	
4101 Outlays from mandatory balances		2	2
4110 Outlays, gross (total)	227	260	2
4180 Budget authority, net (total)	816	729	127
4190 Outlays, net (total)	850	1,243	844

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

Identification code 012–1980–0–1–452	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Water and Waste Disposal Loans	913	873	1,281
115006 Water and Waste 1%	10	9	
115999 Total direct loan levels	923	882	1,281
Direct loan subsidy (in percent):			
132001 Water and Waste Disposal Loans	8.35	10.34	4.76
132006 Water and Waste 1%	26.95	31.30	
132999 Weighted average subsidy rate	8.55	10.55	4.76
Direct loan subsidy budget authority:			
133001 Water and Waste Disposal Loans	76	90	61
133006 Water and Waste 1%	3	3	
133999 Total subsidy budget authority	79	93	61
Direct loan subsidy outlays:			
134001 Water and Waste Disposal Loans	4	12	35
134006 Water and Waste 1%		2	2
134999 Total subsidy outlays	4	14	37
Direct loan reestimates:			
135001 Water and Waste Disposal Loans	201	243	
135999 Total direct loan reestimates	201	243	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Water and Waste Disposal Loan Guarantees	6	50	50
Guaranteed loan subsidy (in percent):			
232001 Water and Waste Disposal Loan Guarantees	-14	-20	-19
232999 Weighted average subsidy rate	-14	-20	-19

This account funds the direct and guaranteed water and waste disposal loans, water and waste disposal grants, emergency community water assistance grants, and solid waste management grants.

Water and waste disposal loans are authorized under 7 U.S.C. 1926. The program provides direct loans to municipalities, counties, special purpose districts, certain Indian Tribes, and non-profit corporations to develop water and waste disposal systems in rural areas and towns with populations of less than 20,000. The program also guarantees water and waste disposal loans made by banks and other eligible lenders.

Water and waste disposal grants are authorized under Section 306(a)(2) of the Consolidated Farm and Rural Development Act, as amended. Grants are authorized to be made to associations, including nonprofit corporations, municipalities, counties, public and quasi-public agencies, and certain Indian tribes. The grants can be used to finance development, storage, treatment, purification, or distribution of water or the collection, treatment, or disposal of waste in rural areas and cities or towns with populations of less than 10,000. The amount of any development grant may not exceed 75 percent of the eligible development cost of the project.

Emergency community water assistance grants are authorized under Section 306A of the Consolidated Farm and Rural Development Act, as amended. Grants are made to public bodies and nonprofit organizations for construction or extension of water lines, repair or maintenance of existing systems, replacement of equipment, and payment of costs to correct emergency situations. These grants are funded on an as needed basis using flexibility of funds authority.

Solid waste management grants are authorized under Section 310B(b) of the Consolidated Farm and Rural Development Act, as amended. Grants are made to non-profit organizations to provide regional technical assistance to local and regional governments and related agencies for the purpose of reducing or eliminating pollution of water resources, and for improving the planning and management of solid waste disposal facilities.

The 2026 Budget requests \$1.23 billion in direct loans, \$50 million in guaranteed loans, and \$144 million in grants. The funding will provide \$40 million for grants targeted to Native Americans and Alaskan Native Villages and \$20 million for grants for a Circuit Rider.

The Budget also proposes to cancel \$75 million in unobligated balances from prior year balances made available for the water and waste grant program.

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 and loan guarantees committed in 1992 and beyond (including credit sales of acquired property). The subsidy amounts are estimated on a present value basis.

RURAL WATER AND WASTE DISPOSAL DIRECT LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4226-0-3-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	923	882	1,281
0713 Payment of interest to Treasury	478	485	485
0742 Downward reestimates paid to receipt accounts	24	12	
0743 Interest on downward reestimates	1	4	
0900 Total new obligations, unexpired accounts	1,426	1,383	1,766
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	664	728	768
1021 Recoveries of prior year unpaid obligations	188		
1023 Unobligated balances applied to repay debt	-633	-728	-768
1024 Unobligated balance of borrowing authority withdrawn	-187		
1070 Unobligated balance (total)	32		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	956	1,151	587
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,106	1,021	1,200
1801 Change in uncollected payments, Federal sources	60	-21	-21
1850 Spending auth from offsetting collections, mand (total)	1,166	1,000	1,179
1900 Budget authority (total)	2,122	2,151	1,766
1930 Total budgetary resources available	2,154	2,151	1,766
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	728	768	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,235	4,860	4,889

3010 New obligations, unexpired accounts	1,426	1,383	1,766
3020 Outlays (gross)	-1,613	-1,354	-1,528
3040 Recoveries of prior year unpaid obligations, unexpired	-188		
3050 Unpaid obligations, end of year	4,860	4,889	5,127
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-46	-106	-85
3070 Change in uncollected pymts, Fed sources, unexpired	-60	21	21
3090 Uncollected pymts, Fed sources, end of year	-106	-85	-64
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,189	4,754	4,804
3200 Obligated balance, end of year	4,754	4,804	5,063
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	2,122	2,151	1,766
Financing disbursements:			
4110 Outlays, gross (total)	1,613	1,354	1,528
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-244	-287	-51
4122 Interest on uninvested funds	-50	-50	-50
4123 Repayment of principal	-418	-333	-748
4123 Interest Received on Loans	-351	-351	-351
4123 Other	-43		
4130 Offsets against gross budget authority and outlays (total)	-1,106	-1,021	-1,200
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-60	21	21
4160 Budget authority, net (mandatory)	956	1,151	587
4170 Outlays, net (mandatory)	507	333	328
4180 Budget authority, net (total)	956	1,151	587
4190 Outlays, net (total)	507	333	328

Status of Direct Loans (in millions of dollars)

Identification code 012-4226-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	923	882	1,281
1150 Total direct loan obligations	923	882	1,281
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	13,528	14,183	14,971
1231 Disbursements: Direct loan disbursements	1,096	1,134	1,298
1251 Repayments: Repayments and prepayments	-418	-333	-748
1264 Other adjustments, net (+ or -)	-23	-13	-13
1290 Outstanding, end of year	14,183	14,971	15,508

Balance Sheet (in millions of dollars)

Identification code 012-4226-0-3-452	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	664	729
Investments in U.S. securities:		
1106 Receivables, net	227	259
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	13,528	14,183
1402 Interest receivable	65	41
1404 Foreclosed property		
1405 Allowance for subsidy cost (-)	167	2
1499 Net present value of assets related to direct loans	13,760	14,226
1999 Total assets	14,651	15,214
LIABILITIES:		
Federal liabilities:		
2103 Debt	14,625	15,197
2105 Other	26	17
2999 Total liabilities	14,651	15,214
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	14,651	15,214

RURAL WATER AND WASTE WATER DISPOSAL GUARANTEED LOANS FINANCING
ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4218-0-3-452	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	5
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4218-0-3-452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	6	50	50
2121 Limitation available from carry-forward			
2150 Total guaranteed loan commitments	6	50	50
2199 Guaranteed amount of guaranteed loan commitments	6	45	45
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	111	119	127
2231 Disbursements of new guaranteed loans	11	12	17
2251 Repayments and prepayments	-3	-4	-9
2264 Adjustments: Other adjustments, net			
2290 Outstanding, end of year	119	127	135
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	107	115	122

Balance Sheet (in millions of dollars)

Identification code 012-4218-0-3-452	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	1	1
1999 Total assets	1	1
LIABILITIES:		
2105 Federal liabilities: Other		
2204 Non-Federal liabilities: Liabilities for loan guarantees	1	1
2999 Total liabilities	1	1
4999 Total liabilities and net position	1	1

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS LOANS PROGRAM
ACCOUNT

(INCLUDING TRANSFER OF FUNDS)

The principal amount of loans and loan guarantees as authorized by sections 4, 305, 306, 313A, and 317 of the Rural Electrification Act of 1936 (7 U.S.C. 904, 935, 936, 940c-1, and 940g) shall be made as follows: guaranteed rural electric loans made pursuant to section 306 of that Act, \$2,667,000,000; cost of money direct loans made pursuant to sections 4, notwithstanding the one-eighth of one percent in 4(c)(2), and 317, notwithstanding 317(c), of that Act, \$4,333,000,000; and rural telecommunication loans made pursuant to section 306 of the Act, \$200,000,000.

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, \$33,270,000, which shall be paid to the appropriation for "Rural Development, 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 012-1230-0-1-271	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 IRA Section 22004 Grants	1,800	5,615	182
Credit program obligations:			
0701 Direct loan subsidy	19	4	

0701 Direct loan subsidy	227	425	200
0701 Direct loan subsidy	83	974	5
0701 Direct loan subsidy		992	1
0701 Direct loan subsidy		3	
0701 Direct loan subsidy		2	
0705 Reestimates of direct loan subsidy	290	374	
0706 Interest on reestimates of direct loan subsidy	84	201	
0709 Administrative expenses	33	33	33
0709 Administrative expenses	13	13	1
0791 Direct program activities, subtotal	749	3,021	240
0900 Total new obligations, unexpired accounts	2,549	8,636	422

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10,699	8,563	541
1001 Discretionary unobligated balance brought fwd, Oct 1	17	1	
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	10,701	8,563	541
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	43	43	33
1120 Appropriations transferred to other acct [012-1951]		-4	
1160 Appropriation, discretionary (total)	43	39	33
Appropriations, mandatory:			
1200 Appropriation	374	575	
1900 Budget authority (total)	417	614	33
1930 Total budgetary resources available	11,118	9,177	574
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	8,563	541	152

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	72	2,198	9,687
3010 New obligations, unexpired accounts	2,549	8,636	422
3020 Outlays (gross)	-421	-1,147	-2,608
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	2,198	9,687	7,501
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	72	2,198	9,687
3200 Obligated balance, end of year	2,198	9,687	7,501

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	43	39	33
Outlays, gross:			
4010 Outlays from new discretionary authority	33	33	33
4011 Outlays from discretionary balances	9	21	17
4020 Outlays, gross (total)	42	54	50
Mandatory:			
4090 Budget authority, gross	374	575	
Outlays, gross:			
4100 Outlays from new mandatory authority	374	575	
4101 Outlays from mandatory balances	5	518	2,558
4110 Outlays, gross (total)	379	1,093	2,558
4180 Budget authority, net (total)	417	614	33
4190 Outlays, net (total)	421	1,147	2,608

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

Identification code 012-1230-0-1-271	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115003 Treasury Electric Loans	4,060	4,333	4,333
115004 FFB Electric Loans	2,371	2,167	2,667
115006 Treasury Telecommunications Loans		155	
115007 FFB Telecommunications Loans			200
115008 FFB Guaranteed Underwriting	900	900	
115012 Rural Energy Savings Program	107	21	
115015 IRA Section 22001	610	1,128	544
115016 IRA Section 22004 Blended		5,688	6
115017 IRA Section 22004 Zero	241	2,584	16
115018 IRA Section 22004 Subsidized		331	
115999 Total direct loan levels	8,289	17,307	7,766
Direct loan subsidy (in percent):			
132003 Treasury Electric Loans	-1.95	-1.61	-1.04
132004 FFB Electric Loans	-4.22	-4.30	-4.42
132006 Treasury Telecommunications Loans		1.11	
132007 FFB Telecommunications Loans			-3.00
132008 FFB Guaranteed Underwriting	-2.76	-2.24	
132012 Rural Energy Savings Program	17.89	20.16	

132015	IRA Section 22001	37.27	37.68	36.73
132016	IRA Section 22004 Blended		17.44	11.87
132017	IRA Section 22004 Zero	34.28	37.70	32.07
132018	IRA Section 22004 Subsidized		0.99	
132999	Weighted average subsidy rate	1.51	12.81	0.47
Direct loan subsidy budget authority:				
133003	Treasury Electric Loans	-79	-70	-45
133004	FFB Electric Loans	-100	-93	-118
133006	Treasury Telecommunications Loans		2	
133007	FFB Telecommunications Loans			-6
133008	FFB Guaranteed Underwriting	-25	-20	
133012	Rural Energy Savings Program	19	4	
133015	IRA Section 22001	227	425	200
133016	IRA Section 22004 Blended		992	1
133017	IRA Section 22004 Zero	83	974	5
133018	IRA Section 22004 Subsidized		3	
133999	Total subsidy budget authority	125	2,217	37
Direct loan subsidy outlays:				
134003	Treasury Electric Loans	-77	-72	-75
134004	FFB Electric Loans	-122	-118	-109
134006	Treasury Telecommunications Loans			1
134008	FFB Guaranteed Underwriting	-5	-13	-19
134012	Rural Energy Savings Program	9	22	17
134015	IRA Section 22001		33	173
134016	IRA Section 22004 Blended		50	248
134017	IRA Section 22004 Zero		53	264
134018	IRA Section 22004 Subsidized			1
134999	Total subsidy outlays	-195	-45	501
Direct loan reestimates:				
135002	Municipal Electric Loans	10	9	
135003	Treasury Electric Loans	-217	-254	
135004	FFB Electric Loans	-966	-558	
135005	Telecommunication Hardship Loans	1		
135006	Treasury Telecommunications Loans	-24	-18	
135007	FFB Telecommunications Loans	-10	-9	
135008	FFB Guaranteed Underwriting	-64	323	
135011	Electric Loan Modifications	3	6	
135012	Rural Energy Savings Program	-1	-1	
135014	Consumer Oriented Operating Loans	-18	-25	
135999	Total direct loan reestimates	-1,286	-527	
Administrative expense data:				
3510	Budget authority	33	33	33
3590	Outlays from new authority	33	33	33

The Rural Utilities Service (RUS) conducts the rural electrification and the rural telecommunications loan programs. The rural electrification loan program finances the construction and operation of generating facilities, electric transmission and distribution lines, or system improvements. The rural telecommunications loan program provides funding for construction, expansion, and operation of telecommunications lines and facilities or systems. The Budget requests \$4.3 billion for rural electric cost-of-money direct loans and \$2.7 billion for guaranteed rural electric loans. Together, these investments will support additional clean energy, energy storage, and transmission projects in rural areas.

For telecommunications FFB loans made pursuant to section 306 of the Rural Electrification Act, the Budget requests \$200 million to support the expanded deployment of broadband in rural areas.

For administrative costs, the 2026 Budget requests \$33.3 million.

Funding provided by this account supports the Administration's priorities as described in Executive Order 14154: Unleashing American Energy.

This account includes funding provided under Section 22001 of the Inflation Reduction Act, which provided up to \$1 billion for RUS loans for renewable energy infrastructure. The Act requires the agency to forgive up to 50% of the loan amount. Eligible entities include electric service providers, including municipals, cooperatives, investor-owned and Tribal utilities.

The account also includes funding made available under Section 22004 of the Inflation Reduction Act, which provided up to \$9.7 billion for RUS to offer loans, grants, loan modifications and other financial assistance to rural electric cooperatives.

As required by the Federal Credit Reform Act of 1990, this account records for the rural electrification and telecommunications programs the subsidy costs associated with the direct and guaranteed loans obligated in

1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), and the administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

Object Classification (in millions of dollars)

Identification code 012-1230-0-1-271	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
12.1 Civilian personnel benefits	1		
25.1 Advisory and assistance services	11	12	
25.3 Other goods and services from Federal sources	33	33	33
41.0 Grants, subsidies, and contributions	2,503	8,590	388
99.9 Total new obligations, unexpired accounts	2,549	8,636	422

Employment Summary

Identification code 012-1230-0-1-271	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	10	5	5

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4208-0-3-271	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Interest on FFB Loans	1,574	1,784	1,784
Credit program obligations:			
0710 Direct loan obligations	8,289	17,307	7,766
0713 Payment of interest to Treasury	369	254	254
0740 Negative subsidy obligations	204	183	169
0742 Downward reestimates paid to receipt accounts	1,276	794	
0743 Interest on downward reestimates	382	308	
0791 Direct program activities, subtotal	10,520	18,846	8,189
0900 Total new obligations, unexpired accounts	12,094	20,630	9,973
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,872	4,196	
1021 Recoveries of prior year unpaid obligations	176		
1023 Unobligated balances applied to repay debt	-271	-4,196	
1024 Unobligated balance of borrowing authority withdrawn	-176		
1033 Recoveries of prior year paid obligations	213		
1070 Unobligated balance (total)	4,814		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	8,483	16,073	5,013
Spending authority from offsetting collections, mandatory:			
1800 Collected	5,611	4,557	4,960
1801 Change in uncollected payments, Federal sources	320		
1825 Spending authority from offsetting collections applied to repay debt	-2,938		
1850 Spending auth from offsetting collections, mand (total)	2,993	4,557	4,960
1900 Budget authority (total)	11,476	20,630	9,973
1930 Total budgetary resources available	16,290	20,630	9,973
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4,196		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15,487	18,032	30,801
3010 New obligations, unexpired accounts	12,094	20,630	9,973
3020 Outlays (gross)	-9,373	-7,861	-11,994
3040 Recoveries of prior year unpaid obligations, unexpired	-176		
3050 Unpaid obligations, end of year	18,032	30,801	28,780
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-53	-373	-373
3070 Change in uncollected pymts, Fed sources, unexpired	-320		
3090 Uncollected pymts, Fed sources, end of year	-373	-373	-373

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS DIRECT LOAN FINANCING
ACCOUNT—Continued

Program and Financing—Continued

Identification code 012-4208-0-3-271	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15,434	17,659	30,428
3200 Obligated balance, end of year	17,659	30,428	28,407
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	11,476	20,630	9,973
Financing disbursements:			
4110 Outlays, gross (total)	9,373	7,861	11,994
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payment from program account	-383	-733	-704
4122 Interest on uninvested funds	-268	-268	-287
4123 Repayment of principal	-2,917	-2,538	-2,859
4123 Interest received on loans	-1,890	-921	-1,013
4123 Repayment of principal Cushion of Credit	-45	-19	-19
4123 Repayment of interest Cushion of Credit	-22	-5	-5
4123 Other Actual Business Type Collections Non-Federal sources	-299	-73	-73
4130 Offsets against gross budget authority and outlays (total)	-5,824	-4,557	-4,960
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-320		
4143 Recoveries of prior year paid obligations, unexpired accounts	213		
4150 Additional offsets against budget authority only (total)	-107		
4160 Budget authority, net (mandatory)	5,545	16,073	5,013
4170 Outlays, net (mandatory)	3,549	3,304	7,034
4180 Budget authority, net (total)	5,545	16,073	5,013
4190 Outlays, net (total)	3,549	3,304	7,034

Status of Direct Loans (in millions of dollars)

Identification code 012-4208-0-3-271	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	8,289	17,307	7,766
1150 Total direct loan obligations	8,289	17,307	7,766
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	58,087	60,365	65,242
1231 Disbursements: Direct loan disbursements	5,236	7,434	9,645
Repayments:			
1251 Repayments and prepayments - Cash	-2,917	-2,538	-2,859
1251 Repayments and prepayments - CoC	-45	-19	-19
1263 Write-offs for default: Direct loans	-14		
1264 Other adjustments, Reclassified, net	18		
1290 Outstanding, end of year	60,365	65,242	72,009

Balance Sheet (in millions of dollars)

Identification code 012-4208-0-3-271	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	4,616	4,017
Investments in U.S. securities:		
1106 Receivables, net	351	537
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	56,352	58,757
1402 Interest receivable	218	41
1405 Allowance for subsidy cost (-)	655	1,304
1499 Net present value of assets related to direct loans	57,225	60,102
1999 Total assets	62,192	64,656
LIABILITIES:		
Federal liabilities:		
2102 Interest payable	368	40
2103 Debt	6,608	9,771
2103 FFB	53,893	53,781
2105 Other	1,323	1,064
2207 Non-Federal liabilities: Other		
2999 Total liabilities	62,192	64,656
NET POSITION:		
3100 Unexpended appropriations		
3300 Cumulative results of operations		

3999 Total net position		
4999 Total liabilities and net position	62,192	64,656
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	257	179
Investments in U.S. securities:		
1106 Receivables, net	4	2
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	1,735	1,608
1402 Interest receivable		
1405 Allowance for subsidy cost (-)	-10	8
1499 Net present value of assets related to direct loans	1,725	1,616
1999 Total assets	1,986	1,797
LIABILITIES:		
Federal liabilities:		
2102 Interest payable	4	
2103 Debt	1,318	1,228
2103 FFB	637	549
2105 Other	27	20
2207 Non-Federal liabilities: Other		
2999 Total liabilities	1,986	1,797
4999 Total liabilities and net position	1,986	1,797

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4230-0-3-999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0739 CoC for Financing	67	9	8
0791 Direct program activities, subtotal	67	9	8
0900 Total new obligations, unexpired accounts (object class 94.0)	67	9	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	289	353	
1022 Capital transfer of unobligated balances to general fund	-15	-353	
1070 Unobligated balance (total)	274		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	13		
Spending authority from offsetting collections, mandatory:			
1800 Collected	150	9	8
1825 Spending authority from offsetting collections applied to repay debt	-17		
1850 Spending auth from offsetting collections, mand (total)	133	9	8
1900 Budget authority (total)	146	9	8
1930 Total budgetary resources available	420	9	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	353		

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts	67	9	8
3020 Outlays (gross)	-67	-9	-8

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	146	9	8
Outlays, gross:			
4100 Outlays from new mandatory authority	67	9	8
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Loans Repaid - Cash	-146	-6	-5
4123 Interest Repaid - Cash	-4	-1	-1
4123 Loans Repaid - CoC		-2	-2
4130 Offsets against gross budget authority and outlays (total)	-150	-9	-8
4160 Budget authority, net (mandatory)	-4		
4170 Outlays, net (mandatory)	-83		
4180 Budget authority, net (total)	-4		
4190 Outlays, net (total)	-83		

Status of Direct Loans (in millions of dollars)

Identification code 012-4230-0-3-999	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	200	54	46
Repayments:			
1251 Repayments and prepayments - Cash	-146	-6	-5
1251 Repayments and prepayments - CoC	-2	-2	-2
1290 Outstanding, end of year	54	46	39

STATUS OF AGENCY DEBT

dollars in millions

Agency debt held by FFB:	2024 actual	2025 est.	2026 est.
Outstanding FFB direct, start of year	18	1	0
Repayments and prepayments, FFB Direct	-17	-1	0
Outstanding FFB direct, end of year	1	0	0

The Rural Telephone Bank was dissolved in 2006. To accomplish this, the Rural Telephone Bank liquidating account loans were used to redeem a portion of the Government's stock. The Rural Telephone Bank liquidating account loans were transferred to the Rural Electrification and Telecommunications liquidating account in 2006.

The Rural Utilities Service (RUS) continues to service all loans in this account, providing business management and technical assistance to the borrowers on a regular basis over the life of the loans.

Rural electric loans.—This program is financed through RUS direct loans for the construction and operation of generating facilities, electric transmission and distribution lines or system improvements.

As required by the Federal Credit Reform Act of 1990, this account records, for rural electrification and telecommunications programs, all cash flows to and from the Government resulting from direct loans obligated and loan guarantees committed prior to 1992. All new activity in Rural Electrification and Telecommunications Revolving Fund in 1992 and beyond is recorded in corresponding program and financing accounts.

The following tables reflect statistics on loans made through the liquidating account only. Since 1992 new electric and telephone loans have been made through a separate program account.

ELECTRIC PROGRAM STATISTICS

dollars in millions

	2024 actual	2025 est.	2026 est.
Cumulative RUS financed direct loans	21,879	21,879	21,879
Cumulative FFB financed direct loans	26,598	26,598	26,598
Cumulative RUS funds advanced	21,879	21,879	21,879
Unadvanced RUS funds, end of year	0	0	0
Cumulative RUS principal repaid	21,881	21,881	21,881
Cumulative RUS interest paid	13,680	13,681	13,681

Number of borrowers	7	5	3
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Rural telecommunications.—This loan program is financed through RUS direct loans for the construction, expansion, and operation of telecommunications lines and facilities or systems.

TELECOMMUNICATIONS PROGRAM STATISTICS

dollars in millions

	2024 actual	2025 est.	2026 est.
Cumulative RUS financed direct loans	5,916	5,916	5,916
Cumulative FFB financed direct loans	562	562	562
Cumulative RUS funds advanced	5,916	5,916	5,916
Unadvanced RUS funds, end of period	0	0	0
Cumulative RUS principal repaid	5,904	5,908	5,910
Cumulative RUS interest paid	3,558	3,558	3,559
Cumulative loan guarantee commitments	0	0	0
Number of borrowers	18	13	8

RURAL TELEPHONE BANK PROGRAM STATISTICS

dollars in millions

	2024 actual	2025 est.	2026 est.
Cumulative net loans	2,471	2,471	2,471
Cumulative loan funds, advanced	2,471	2,471	2,471
Unadvanced loan funds, end of year	0	0	0
Cumulative principal repaid	2,471	2,471	2,471
Cumulative interest paid	2,463	2,463	2,463

Number of borrowers	2	1	1
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Balance Sheet (in millions of dollars)

Identification code 012-4230-0-3-999	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	289	352
1206 Non-Federal assets: Receivables, net	-273	-219
1601 Direct loans, gross	200	54
1602 Interest receivable	2	2
1603 Allowance for estimated uncollectible loans and interest (-)		
1699 Value of assets related to direct loans	202	56
1901 Other Federal assets: Other assets		
1999 Total assets	218	189
LIABILITIES:		
Federal liabilities:		
2102 Interest payable		
2103 Debt	18	1
2104 Resources payable to Treasury	200	188
2105 Other		
2999 Total liabilities	218	189
4999 Total liabilities and net position	218	189

RURAL TELEPHONE BANK PROGRAM ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 012-1231-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0705 Reestimates of direct loan subsidy	4	2	
0706 Interest on reestimates of direct loan subsidy	8	5	
0900 Total new obligations, unexpired accounts (object class 41.0)	12	7	
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	12	7	
1930 Total budgetary resources available	12	7	
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	12	7	
3020 Outlays (gross)	-12	-7	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	12	7	
Outlays, gross:			
4100 Outlays from new mandatory authority	12	7	
4180 Budget authority, net (total)	12	7	
4190 Outlays, net (total)	12	7	

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

Identification code 012-1231-0-1-452	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135001 Rural Telephone Bank	12	7	

The Rural Telephone Bank (RTB) completed dissolution in 2006, therefore no federally funded RTB loans are proposed.

As required by the Federal Credit Reform Act of 1990, this account records, for the RTB, the subsidy costs associated with the direct loans obligated in 1992 and beyond. The subsidy amounts are estimated on a present value basis.

RURAL TELEPHONE BANK DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4210-0-3-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	3	3	2
0900 Total new obligations, unexpired accounts	3	3	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	15	.....
1023 Unobligated balances applied to repay debt .....	.....	-15	.....
1070 Unobligated balance (total)	3	.....	.....
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	15	9	2
Spending authority from offsetting collections applied to repay debt			
1825 .....	.....	-6	.....
1850 Spending auth from offsetting collections, mand (total)	15	3	2
1900 Budget authority (total)	15	3	2
1930 Total budgetary resources available	18	3	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3	3	2
3020 Outlays (gross)	-3	-3	-2
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	15	3	2
Financing disbursements:			
4110 Outlays, gross (total)	3	3	2
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-12	-7	.....
4122 Interest on uninvested funds	-1	.....	.....
4123 Principal received on loans	-2	-2	-2
4130 Offsets against gross budget authority and outlays (total)	-15	-9	-2
4160 Budget authority, net (mandatory) .....	.....	-6	.....
4170 Outlays, net (mandatory)	-12	-6	.....
4180 Budget authority, net (total) .....	.....	-6	.....
4190 Outlays, net (total)	-12	-6	.....

Status of Direct Loans (in millions of dollars)

Identification code 012-4210-0-3-452	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	8	6	4
1251 Repayments: Repayments and prepayments	-2	-2	-2
1290 Outstanding, end of year	6	4	2

Balance Sheet (in millions of dollars)

Identification code 012-4210-0-3-452	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	3	14
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	8	6
1405 Allowance for subsidy cost (-)	46	36
1499 Net present value of assets related to direct loans	54	42
1999 Total assets	57	56
LIABILITIES:		
2103 Federal liabilities: Debt	57	56
2207 Non-Federal liabilities: Other .....	.....	.....
2999 Total liabilities	57	56
NET POSITION:		
3300 Cumulative results of operations

4999 Total liabilities and net position	57	56
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DISTANCE LEARNING, TELEMEDICINE, AND BROADBAND PROGRAM

For grants for telemedicine and distance learning services in rural areas, as authorized by 7 U.S.C. 950aaa et seq., \$30,000,000, to remain available until expended: Provided, That \$3,000,000 shall be made available for grants authorized by section 379G of the Consolidated Farm and Rural Development Act: Provided further, That funding provided under this heading for grants under section 379G of the Consolidated Farm and Rural Development Act may only be provided to entities that meet all of the eligibility criteria for a consortium as established by this section.

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 012-1232-0-1-452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Grants	627	641	153
Credit program obligations:			
0701 Direct loan subsidy	36	44	31
0701 Direct loan subsidy .....	.....	70	.....
0709 Administrative expenses	7	31	1
0709 Administrative expenses	16	14	9
0791 Direct program activities, subtotal	59	159	41
0900 Total new obligations, unexpired accounts	686	800	194
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,145	926	286
1001 Discretionary unobligated balance brought fwd, Oct 1	1,145	926	.....
1021 Recoveries of prior year unpaid obligations	353	40	17
1070 Unobligated balance (total)	1,498	966	303
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	170	150	30
1131 Unobligated balance of appropriations permanently reduced	-56	-30	-40
1160 Appropriation, discretionary (total)	114	120	-10
1900 Budget authority (total)	114	120	-10
1930 Total budgetary resources available	1,612	1,086	293
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	926	286	99

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,424	3,431	3,033
3010 New obligations, unexpired accounts	686	800	194
3020 Outlays (gross)	-318	-1,158	-1,393
3040 Recoveries of prior year unpaid obligations, unexpired	-353	-40	-17
3041 Recoveries of prior year unpaid obligations, expired	-8	.....	.....
3050 Unpaid obligations, end of year	3,431	3,033	1,817
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,424	3,431	3,033
3200 Obligated balance, end of year	3,431	3,033	1,817

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	114	120	-10
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	6	.....
4011 Outlays from discretionary balances	318	1,152	1,393
4020 Outlays, gross (total)	318	1,158	1,393
4180 Budget authority, net (total)	114	120	-10
4190 Outlays, net (total)	318	1,158	1,393

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

Identification code 012-1232-0-1-452	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115003 Broadband Treasury Rate Loans .....	.....	488	.....
115005 ReConnect Direct Loans	133	124	112
115006 ReConnect Grant Assisted Loans	64	142	64
115999 Total direct loan levels	197	754	176

Direct loan subsidy (in percent):			
132003	Broadband Treasury Rate Loans	14.10	
132005	ReConnect Direct Loans	22.52	25.75
132006	ReConnect Grant Assisted Loans	9.16	8.96
			9.61
132999	Weighted average subsidy rate	18.18	15.05
			17.70
Direct loan subsidy budget authority:			
133003	Broadband Treasury Rate Loans	69	
133005	ReConnect Direct Loans	30	32
133006	ReConnect Grant Assisted Loans	6	13
			6
133999	Total subsidy budget authority	36	114
			31
Direct loan subsidy outlays:			
134003	Broadband Treasury Rate Loans	1	7
134005	ReConnect Direct Loans	5	24
134006	ReConnect Grant Assisted Loans	19	38
			24
134999	Total subsidy outlays	25	69
			67
Direct loan reestimates:			
135003	Broadband Treasury Rate Loans	-10	-14
135005	ReConnect Direct Loans	-1	-6
135006	ReConnect Grant Assisted Loans	-16	-50
135999	Total direct loan reestimates	-27	-70
Administrative expense data:			
3510	Budget authority	4	3
3580	Outlays from balances	16	81
			13

The loan and grant program provides access to advanced telecommunications services for improved education and health care in rural areas throughout the country. The loans and grants help education and health care providers bring the most modern technology, level of care, and education to rural America so its citizens can compete regionally, nationally, and globally.

The 2026 Budget proposes \$30 million for Distance Learning and Telemedicine grants, including \$3 million for grants for health care services in Mississippi. These grants also have a set-aside for addressing the nation's opioid epidemic.

The Budget also proposes to cancel \$40 million in unobligated balances from prior year balances from the ReConnect pilot program authorized in General Provision 779, P.L. 115–141.

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 and loan guarantees committed in 1992 and beyond (including credit sales of acquired property), and administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

Object Classification (in millions of dollars)

Identification code 012–1232–0–1–452	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1
23.3	Communications, utilities, and miscellaneous charges	15	
25.1	Advisory and assistance services	15	9
25.3	Other goods and services from Federal sources	7	72
41.0	Grants, subsidies, and contributions	663	712
			184
99.9	Total new obligations, unexpired accounts	686	800
			194

Employment Summary

Identification code 012–1232–0–1–452	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	10	3
			3

DISTANCE LEARNING, TELEMEDICINE, AND BROADBAND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4146–0–3–452	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710	Direct loan obligations	488	

0710	Direct loan obligations	197	266	176
0713	Payment of interest to Treasury	17	28	32
0742	Downward reestimates paid to receipt accounts	23	60	
0743	Interest on downward reestimates	5	9	
0900	Total new obligations, unexpired accounts	242	851	208

Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	70	55	
1021	Recoveries of prior year unpaid obligations	99		
1023	Unobligated balances applied to repay debt	-91	-55	
1024	Unobligated balance of borrowing authority withdrawn	-78		
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority	248	657	
Spending authority from offsetting collections, mandatory:				
1800	Collected	88	151	239
1801	Change in uncollected payments, Federal sources	-10	43	-31
1825	Spending authority from offsetting collections applied to repay debt	-29		
1850	Spending auth from offsetting collections, mand (total)	49	194	208
1900	Budget authority (total)	297	851	208
1930	Total budgetary resources available	297	851	208
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	55		

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	979	973	1,229
3010	New obligations, unexpired accounts	242	851	208
3020	Outlays (gross)	-149	-595	-362
3040	Recoveries of prior year unpaid obligations, unexpired	-99		
3050	Unpaid obligations, end of year	973	1,229	1,075
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-178	-168	-211
3070	Change in uncollected pymts, Fed sources, unexpired	10	-43	31
3090	Uncollected pymts, Fed sources, end of year	-168	-211	-180
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	801	805	1,018
3200	Obligated balance, end of year	805	1,018	895

Financing authority and disbursements, net:

Mandatory:				
4090	Budget authority, gross	297	851	208
Financing disbursements:				
4110	Outlays, gross (total)	149	595	362
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources	-25	-69	-67
4122	Interest on uninvested funds	-4	-4	-6
4123	Repayment of principal	-46	-63	-140
4123	Interest received on loans	-13	-15	-26
4130	Offsets against gross budget authority and outlays (total)	-88	-151	-239
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired	10	-43	31
4160	Budget authority, net (mandatory)	219	657	
4170	Outlays, net (mandatory)	61	444	123
4180	Budget authority, net (total)	219	657	
4190	Outlays, net (total)	61	444	123

Status of Direct Loans (in millions of dollars)

Identification code 012–4146–0–3–452	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	197	754
1150	Total direct loan obligations	197	754
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	532	604
1231	Disbursements: Direct loan disbursements	104	298
1251	Repayments: Repayments and prepayments	-46	-63
1261	Adjustments: Capitalized interest	5	
1264	Charge Off - Misc and Assn Loans, net	9	
1290	Outstanding, end of year	604	839
			1,028

DISTANCE LEARNING, TELEMEDICINE, AND BROADBAND DIRECT LOAN FINANCING
ACCOUNT—Continued

Balance Sheet (in millions of dollars)

Identification code 012-4146-0-3-452	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	70	55
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	532	604
1402 Interest receivable	4	5
1405 Allowance for subsidy cost (-)	-48	-59
1499 Net present value of assets related to direct loans	488	550
1999 Total assets	558	605
LIABILITIES:		
2103 Federal liabilities: Debt	558	605
2207 Non-Federal liabilities: Other		
2999 Total liabilities	558	605
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	558	605

RURAL DEVELOPMENT INSURANCE FUND LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4155-0-3-452	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	3	
1022 Capital transfer of unobligated balances to general fund	-7	-3	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	23	20	18
1820 Capital transfer of spending authority from offsetting collections to general fund	-20	-20	-18
1850 Spending auth from offsetting collections, mand (total)	3		
1930 Total budgetary resources available	3		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-23	-20	-18
4180 Budget authority, net (total)	-20	-20	-18
4190 Outlays, net (total)	-23	-20	-18

Status of Direct Loans (in millions of dollars)

Identification code 012-4155-0-3-452	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	124	105	87
1251 Repayments: Repayments and prepayments	-18	-18	-15
1264 Other adjustments, net (+ or -)	-1		
1290 Outstanding, end of year	105	87	72

The Rural Development Insurance Fund (RDIF) was established on October 1, 1972, pursuant to section 116 of the Rural Development Act of 1972 (Public Law 92-419). Loans are no longer made through this account.

Balance Sheet (in millions of dollars)

Identification code 012-4155-0-3-452	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	7	3
1201 Non-Federal assets: Investments in non-Federal securities, net		
1601 Direct loans, gross	124	105
1602 Interest receivable		2
1603 Allowance for estimated uncollectible loans and interest (-)		
1699 Value of assets related to direct loans	124	107
1901 Other Federal assets: Other assets		

1999 Total assets	131	110
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	131	110
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	131	110

FOREIGN AGRICULTURAL SERVICE

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Foreign Agricultural Service, including not to exceed \$250,000 for representation allowances and for expenses pursuant to section 8 of the Act approved August 3, 1956 (7 U.S.C. 1766), \$222,000,000, of which no more than 6 percent shall remain available until September 30, 2027, for overseas operations to include the payment of locally employed staff: Provided, That the Service may utilize advances of funds, or reimburse this appropriation for expenditures made on behalf of Federal agencies, public and private organizations and institutions under agreements executed pursuant to the agricultural food production assistance programs (7 U.S.C. 1737).

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 012-2900-0-1-352	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Trade Policy	81	86	83
0004 Trade Supporting Initiatives	74	79	79
0005 Market Analysis and Advice	43	40	40
0006 Efficient Operations	31	22	20
0799 Total direct obligations	229	227	222
0801 Salaries and Expenses (Reimbursable)	94	63	63
0900 Total new obligations, unexpired accounts	323	290	285
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	35	52	28
1001 Discretionary unobligated balance brought fwd, Oct 1	33	52	
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	36	52	28
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	227	227	222
1121 Appropriations transferred from other acct [012-2278]	9		
1160 Appropriation, discretionary (total)	236	227	222
Spending authority from offsetting collections, discretionary:			
1700 Collected	43	39	39
1701 Change in uncollected payments, Federal sources	63		
1750 Spending auth from offsetting collections, disc (total)	106	39	39
1900 Budget authority (total)	342	266	261
1930 Total budgetary resources available	378	318	289
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	52	28	4

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	107	126	124
3010 New obligations, unexpired accounts	323	290	285
3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-302	-292	-263
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-6		
3050 Unpaid obligations, end of year	126	124	146
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-101	-109	-109
3070 Change in uncollected pymts, Fed sources, unexpired	-63		
3071 Change in uncollected pymts, Fed sources, expired	55		
3090 Uncollected pymts, Fed sources, end of year	-109	-109	-109

Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6	17
3200	Obligated balance, end of year	17	15

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	342	266
Outlays, gross:			
4010	Outlays from new discretionary authority	222	178
4011	Outlays from discretionary balances	80	114
4020	Outlays, gross (total)	302	292
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-63	-39
4040	Offsets against gross budget authority and outlays (total)	-63	-39
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-63	
4052	Offsetting collections credited to expired accounts	20	
4060	Additional offsets against budget authority only (total)	-43	
4070	Budget authority, net (discretionary)	236	227
4080	Outlays, net (discretionary)	239	253
4180	Budget authority, net (total)	236	227
4190	Outlays, net (total)	239	253

The Foreign Agricultural Service's (FAS) mission is linking U.S. agriculture to the world to enhance export opportunities and global food security. FAS helps to provide outlets for the wide variety of U.S. agricultural products, thereby enhancing economic activity for U.S. workers. FAS serves U.S. agriculture's interests by expanding and maintaining international export opportunities, supporting international economic development and trade and capacity building, and global food security. The outcomes envisioned are exports that help U.S. agriculture prosper, the expansion of U.S. exports of crops produced using new technologies and food that are globally available, accessible, and appropriately used. In addition to its headquarters staff located in the U.S., the agency maintains a network of overseas offices that serve as first responders in cases of market disruption. The overseas offices also provide the Department with critical market and policy intelligence, and they represent U.S. agriculture in consultations with foreign governments. The 2026 Budget includes \$222 million for FAS, a decrease of \$5 million from the amount provided in the Full-Year Continuing Appropriations Act, 2025. For more information on FAS's mission and program topic areas, please visit <http://www.fas.usda.gov/top-ics>.

Object Classification (in millions of dollars)

Identification code 012-2900-0-1-352	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	80	84
11.3	Other than full-time permanent	1	1
11.5	Other personnel compensation	5	3
11.9	Total personnel compensation	86	88
12.1	Civilian personnel benefits	41	40
21.0	Travel and transportation of persons	8	7
22.0	Transportation of things	2	3
23.2	Rental payments to others	1	3
23.3	Communications, utilities, and miscellaneous charges	1	1
25.1	Advisory and assistance services	38	35
25.2	Other services from non-Federal sources	25	31
25.3	Other goods and services from Federal sources	20	15
25.4	Operation and maintenance of facilities	3	2
26.0	Supplies and materials	2	1
31.0	Equipment	2	1
99.0	Direct obligations	229	227
99.0	Reimbursable obligations	94	63
99.9	Total new obligations, unexpired accounts	323	290

Employment Summary

Identification code 012-2900-0-1-352	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	562	579

2001	Reimbursable civilian full-time equivalent employment	123	104
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FOREIGN ASSISTANCE PROGRAMS

Multiple food aid programs are appropriated to USDA and administered by USDA or the U.S. Agency for International Development (USAID) to provide U.S. commodities, technical and financial assistance to address hunger and malnutrition needs worldwide. These programs address emergency needs and foster economic development activities to alleviate global food insecurity.

SUMMARY OF FOOD ASSISTANCE PROGRAMMING

	in millions of dollars		
	2024 actual	2025 est.	2026 est.
McGovern-Dole International Food for Education and Child Nutrition (budget authority)	240	240	0
P.L. 480:			
Title II Grants (budget authority)	1,619	1,619	0
Food for Progress:			
CCC Funded	269	269	269
Bill Emerson Humanitarian Trust	0	0	0

Included in this category are the following activities carried out under Public Law 480 (P.L. 480):

Financing sales of agricultural commodities to developing countries for dollars on credit terms, or for local currencies (including for local currencies on credit terms) for use under sec. 104; and for furnishing commodities to carry out the Food for Progress Act of 1985, as amended (Title I).—Funds appropriated for P.L. 480 Title I since 2006 are used to finance all sales made pursuant to agreements concluded under the authority of Title I.

Commodities supplied in connection with dispositions abroad (Title II).—Title II of the Food for Peace Act (P.L. 83-480), as amended, formerly the Agricultural Trade Development and Assistance Act of 1954) authorizes the provision of U.S. food assistance to meet emergency food needs around the world, and funds development-oriented programs to help address the underlying causes of food insecurity. P.L. 480 Title II is appropriated to the U.S. Department of Agriculture and is administered by the U.S. Agency for International Development (USAID).

The Commodity Credit Corporation (the Corporation) is authorized to pay the costs of acquisition, packaging, processing, enrichment, preservation, fortification, transportation, handling, and other incidental costs incurred up to the time of delivery at U.S. ports. The Corporation also pays ocean freight charges, and pays transportation costs to points of entry other than ports in the case of landlocked countries, where carriers to a specific country are not available, where ports cannot be used effectively, or where a substantial savings in costs or time can be effected, and pays general average contributions arising from ocean transport. In addition, transportation costs from designated points of entry or ports of entry abroad to storage and distribution sites and associated storage and distribution costs may be paid for commodities made available to meet urgent and extraordinary relief requirements. P.L. 480 funds reimburse the Corporation for all of the cost items authorized above.

McGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION AND CHILD NUTRITION PROGRAM 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 012-2903-0-1-151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	McGovern-Dole International Food for Education & Child Nutrition Program	302	240

McGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION AND CHILD NUTRITION
PROGRAM GRANTS—Continued
Program and Financing—Continued

Identification code 012–2903–0–1–151	2024 actual	2025 est.	2026 est.
0002 McGovern-Dole International Food for Education and Child Nutrition Program Supplemental	3		
0799 Total direct obligations	305	240	26
0900 Total new obligations, unexpired accounts	305	240	26
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	79	26	26
1021 Recoveries of prior year unpaid obligations	12		
1070 Unobligated balance (total)	91	26	26
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	240	240	
1900 Budget authority (total)	240	240	
1930 Total budgetary resources available	331	266	26
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	26	26	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	841	891	635
3010 New obligations, unexpired accounts	305	240	26
3020 Outlays (gross)	-243	-496	-57
3040 Recoveries of prior year unpaid obligations, unexpired	-12		
3050 Unpaid obligations, end of year	891	635	604
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	841	891	635
3200 Obligated balance, end of year	891	635	604
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	240	240	
Outlays, gross:			
4010 Outlays from new discretionary authority	6	216	
4011 Outlays from discretionary balances	237	280	57
4020 Outlays, gross (total)	243	496	57
4180 Budget authority, net (total)	240	240	
4190 Outlays, net (total)	243	496	57

The McGovern-Dole International Food for Education and Child Nutrition Program, as amended, is authorized under the Farm Security and Rural Investment Act of 2002 (Public Law 107–171). The program provides for the donation of U.S. agricultural commodities and associated technical and financial assistance to carry out preschool and school feeding programs in foreign countries. Maternal, infant, and child nutrition programs also are authorized. The 2026 Budget does not include funding for this program.

Object Classification (in millions of dollars)

Identification code 012–2903–0–1–151	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	
12.1 Civilian personnel benefits	1	1	
41.0 Grants, subsidies, and contributions	302	237	26
99.0 Direct obligations	305	240	26
99.9 Total new obligations, unexpired accounts	305	240	26

Employment Summary

Identification code 012–2903–0–1–151	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	16	21	

Program and Financing (in millions of dollars)

Identification code 012–2278–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Title II Grants	1,690	941	906
0801 Title II Offsetting Collections	620	71	
0900 Total new obligations, unexpired accounts	2,310	1,012	906
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	262	231	906
1001 Discretionary unobligated balance brought fwd, Oct 1	262	231	
1020 Adjustment of unobligated bal brought forward, Oct 1	-15		
1021 Recoveries of prior year unpaid obligations	57		
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	306	231	906
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,619	1,619	
1120 Appropriations transferred to other acct [012–2900]	-9		
1160 Appropriation, discretionary (total)	1,610	1,619	
Spending authority from offsetting collections, discretionary:			
1700 Collected	625	68	
1900 Budget authority (total)	2,235	1,687	
1930 Total budgetary resources available	2,541	1,918	906
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	231	906	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,541	2,218	1,625
3001 Adjustments to unpaid obligations brought forward, Oct 1	15		
3010 New obligations, unexpired accounts	2,310	1,012	906
3020 Outlays (gross)	-1,582	-1,605	-980
3040 Recoveries of prior year unpaid obligations, unexpired	-57		
3041 Recoveries of prior year unpaid obligations, expired	-9		
3050 Unpaid obligations, end of year	2,218	1,625	1,551
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,556	2,218	1,625
3200 Obligated balance, end of year	2,218	1,625	1,551
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,235	1,687	
Outlays, gross:			
4010 Outlays from new discretionary authority	413	248	
4011 Outlays from discretionary balances	1,169	1,357	980
4020 Outlays, gross (total)	1,582	1,605	980
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-625	-68	
4033 Non-Federal sources:	-2		
4040 Offsets against gross budget authority and outlays (total)	-627	-68	
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	2		
4070 Budget authority, net (discretionary)	1,610	1,619	
4080 Outlays, net (discretionary)	955	1,537	980
4180 Budget authority, net (total)	1,610	1,619	
4190 Outlays, net (total)	955	1,537	980

There is no funding requested in FY 2026 for the Food for Peace Title II Grants account.

Object Classification (in millions of dollars)

Identification code 012–2278–0–1–151	2024 actual	2025 est.	2026 est.
41.0 Direct obligations: Grants, subsidies, and contributions	1,690	941	906
99.0 Reimbursable obligations	620	71	
99.9 Total new obligations, unexpired accounts	2,310	1,012	906

FOOD FOR PEACE TITLE II GRANTS

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

PUBLIC LAW 480 TITLE I DIRECT CREDIT AND FOOD FOR PROGRESS PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–2277–0–1–351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0705 Reestimates of direct loan subsidy	1	5	.....
0706 Interest on reestimates of direct loan subsidy	4	13	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	5	18	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	5	18	.....
1900 Budget authority (total)	5	18	.....
1930 Total budgetary resources available	6	19	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	5	18	.....
3020 Outlays (gross)	-5	-18	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	5	18	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	5	18	.....
4180 Budget authority, net (total)	5	18	.....
4190 Outlays, net (total)	5	18	.....

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

Identification code 012–2277–0–1–351	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135001 P. L. 480 Title I Loans	4	16	.....

As required by the Federal Credit Reform Act of 1990, this account records, for the P.L. 480 Program, the subsidy costs associated with the direct credit obligated in 1992 and beyond (including modifications of direct credit agreements that resulted from obligation in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; and the administrative expenses and grants are estimated on a cash basis. The current balance of Title I debt owed to USDA is \$1.6 billion. No additional funding is requested for new Title I credit financing in 2026. Administrative expenses for this program have been moved to the Farm Production and Conservation Business Center Salaries and Expenses account.

P.L. 480 DIRECT CREDIT FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4049–0–3–351	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	12	10	17
0743 Interest on downward reestimates	1	2	.....
0900 Total new obligations, unexpired accounts	13	12	17
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	26	.....
1023 Unobligated balances applied to repay debt	-19	-26	.....
1070 Unobligated balance (total)	3	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	17	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	43	52	35

1825	Spending authority from offsetting collections applied to repay debt	-24	-40	-18
1850	Spending auth from offsetting collections, mand (total)	19	12	17
1900	Budget authority (total)	36	12	17
1930	Total budgetary resources available	39	12	17
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	26	.....	.....

Change in obligated balance:

Unpaid obligations:				
3010	New obligations, unexpired accounts	13	12	17
3020	Outlays (gross)	-13	-12	-10
3050	Unpaid obligations, end of year .....	.....	.....	7
Memorandum (non-add) entries:				
3200	Obligated balance, end of year .....	.....	.....	7

Financing authority and disbursements, net:

Mandatory:				
4090	Budget authority, gross	36	12	17
Financing disbursements:				
4110	Outlays, gross (total)	13	12	10
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
Payments from program account - Upward				
4120	Reestimate	-5	-18	.....
4122	Interest on uninvested funds	-2	-2	-2
4123	Interest received on loans	-4	-3	-3
4123	Principal received on loans	-32	-29	-30
4130	Offsets against gross budget authority and outlays (total)	-43	-52	-35
4160	Budget authority, net (mandatory)	-7	-40	-18
4170	Outlays, net (mandatory)	-30	-40	-25
4180	Budget authority, net (total)	-7	-40	-18
4190	Outlays, net (total)	-30	-40	-25

Status of Direct Loans (in millions of dollars)

Identification code 012–4049–0–3–351		2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	227	174	142
1251	Repayments: Repayments and prepayments	-32	-32	-30
1263	Write-offs for default: Direct loans	-21	.....	.....
1290	Outstanding, end of year	174	142	112

Balance Sheet (in millions of dollars)

Identification code 012–4049–0–3–351		2023 actual	2024 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	22	24
Investments in U.S. securities:			
1106	Receivables, net	12	23
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	227	174
1402	Interest receivable	6	6
1405	Allowance for subsidy cost (-)	-39	-26
1499	Net present value of assets related to direct loans	194	154
1901	Other Federal assets: Accounts Receivable .....	.....	.....
1999	Total assets	228	201
LIABILITIES:			
Federal liabilities:			
2103	Debt	226	199
2105	Other	1	2
2999	Total liabilities	227	201
NET POSITION:			
3300	Cumulative results of operations	1	.....
4999	Total liabilities and net position	228	201

DEBT REDUCTION FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4143-0-3-351	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	115	151	33
1022 Capital transfer of unobligated balances to general fund .....	.....	-151	-11
1070 Unobligated balance (total)	115	.....	22
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	36	33	10
1900 Budget authority (total)	36	33	10
1930 Total budgetary resources available	151	33	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	151	33	32
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	36	33	10
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-15	-22	.....
4122 Interest on uninvested funds	-7	-1	-1
4123 Loan Repayments - Principal	-10	-8	-7
4123 Loan Repayments - Interest	-2	-2	-2
4123 Fees	-2	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-36	-33	-10
4170 Outlays, net (mandatory)	-36	-33	-10
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	-36	-33	-10

Status of Direct Loans (in millions of dollars)

Identification code 012-4143-0-3-351	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	79	70	62
1251 Repayments: Repayments and prepayments	-10	-8	-8
1264 Other adjustments, net (+ or -)	1	.....	.....
1290 Outstanding, end of year	70	62	54

Balance Sheet (in millions of dollars)

Identification code 012-4143-0-3-351	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	115	151
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	79	70
1402 Interest receivable	1	.....
1405 Allowance for subsidy cost (-)	-13	-12
1499 Net present value of assets related to direct loans	67	58
1901 Other Federal assets: Accounts Receivable .....	.....	.....
1999 Total assets	182	209
LIABILITIES:		
Federal liabilities:		
2104 Resources payable to Treasury .....	.....	.....
2105 Other .....	.....	.....
Non-Federal liabilities:		
2201 Accounts payable .....	.....	.....
2207 Total other liabilities not crosswalked	162	.....
2999 Total liabilities	162	.....
NET POSITION:		
3300 Cumulative results of operations	20	209
4999 Total liabilities and net position	182	209

EXPENSES, PUBLIC LAW 480, FOREIGN ASSISTANCE PROGRAMS, AGRICULTURE
LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-2274-0-1-151	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	10	.....
1022 Capital transfer of unobligated balances to general fund	-9	-10	.....
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (cash) (Principal and interest)	25	29	24
1820 Capital transfer of spending authority from offsetting collections to general fund	-15	-29	-24
1850 Spending auth from offsetting collections, mand (total)	10	.....	.....
1930 Total budgetary resources available	10	.....	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	10	.....	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Principal repayments	-21	-25	-21
4123 Interest repayments	-4	-4	-3
4130 Offsets against gross budget authority and outlays (total)	-25	-29	-24
4160 Budget authority, net (mandatory)	-15	-29	-24
4170 Outlays, net (mandatory)	-25	-29	-24
4180 Budget authority, net (total)	-15	-29	-24
4190 Outlays, net (total)	-25	-29	-24

Status of Direct Loans (in millions of dollars)

Identification code 012-2274-0-1-151	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	175	153	128
1251 Repayments: Repayments and prepayments	-21	-25	-21
1264 Other adjustments, net (+ or -)	-1	.....	.....
1290 Outstanding, end of year	153	128	107

Balance Sheet (in millions of dollars)

Identification code 012-2274-0-1-151	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	9	10
1601 Direct loans, gross	175	153
1602 Interest receivable	5	6
1603 Allowance for estimated uncollectible loans and interest (-)	-75	-74
1604 Direct loans and interest receivable, net	105	85
1605 Accounts receivable .....	.....	.....
1699 Value of assets related to direct loans	105	85
1999 Total assets	114	95
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	105	86
2207 Non-Federal liabilities: Other	9	9
2999 Total liabilities	114	95
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	114	95

Trust Funds

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND

Program and Financing (in millions of dollars)

Identification code 012-8505-0-7-602	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14	13	10

3020	Outlays (gross)	-1	-3	-2
3050	Unpaid obligations, end of year	13	10	8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14	13	10
3200	Obligated balance, end of year	13	10	8
Budget authority and outlays, net:				
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1	3	2
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1	3	2

This fund is maintained to pay separation costs for locally-employed staff in those countries in which such pay is legally authorized. The fund will be maintained by annual government contributions which are appropriated to the Foreign Agricultural Service Salaries and Expenses account.

FOOD AND NUTRITION SERVICE

Federal Funds

NUTRITION PROGRAMS ADMINISTRATION

For necessary administrative expenses of the Food and Nutrition Service for carrying out any domestic nutrition assistance program, \$164,684,000.

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 012-3508-0-1-605	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Nutrition programs administration	163	174	165
0003 Congressional hunger center fellowship	2	2	
0005 Ensuring Scientific Integrity of Dietary Guidelines and Food Plans	6		
0900 Total new obligations, unexpired accounts	171	176	165
Budgetary resources:			
	Unobligated balance:		
1000 Unobligated balance brought forward, Oct 1	8		1
	Budget authority:		
	Appropriations, discretionary:		
1100 Appropriation	177	177	165
1131 Unobligated balance of appropriations permanently reduced	-8		
1160 Appropriation, discretionary (total)	169	177	165
1900 Budget authority (total)	169	177	165
1930 Total budgetary resources available	177	177	166
	Memorandum (non-add) entries:		
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year		1	1
Change in obligated balance:			
	Unpaid obligations:		
3000 Unpaid obligations, brought forward, Oct 1	51	37	26
3010 New obligations, unexpired accounts	171	176	165
3011 Obligations ("upward adjustments"), expired accounts	9		
3020 Outlays (gross)	-191	-187	-166
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	37	26	25
	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	50	36	25
3200 Obligated balance, end of year	36	25	24

Budget authority and outlays, net:			
	Discretionary:		
4000 Budget authority, gross	169	177	165
	Outlays, gross:		
4010 Outlays from new discretionary authority	149	150	139
4011 Outlays from discretionary balances	42	37	27
4020 Outlays, gross (total)	191	187	166

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	169	177	165
4080 Outlays, net (discretionary)	190	187	166
4180 Budget authority, net (total)	169	177	165
4190 Outlays, net (total)	190	187	166

This account funds about half of the Federal operating expenses of the Food and Nutrition Service.

Object Classification (in millions of dollars)

Identification code 012-3508-0-1-605	2024 actual	2025 est.	2026 est.
Direct obligations:			
	Personnel compensation:		
11.1 Full-time permanent	91	90	61
11.5 Other personnel compensation	5	11	3
11.9 Total personnel compensation	96	101	64
12.1 Civilian personnel benefits	37	37	35
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	12	12	15
25.2 Other services from non-Federal sources	18	18	31
25.3 Other goods and services from Federal sources	4	4	18
41.0 Grants, subsidies, and contributions	2	2	
99.9 Total new obligations, unexpired accounts	171	176	165

Employment Summary

Identification code 012-3508-0-1-605	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	751	751	507

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

For necessary expenses to carry out the Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.), \$118,135,343,000, of which \$3,000,000,000, to remain available through September 30, 2028, shall be placed in reserve for use only in such amounts and at such times as may become necessary to carry out program operations: Provided, That funds provided herein shall be expended in accordance with section 16 of the Food and Nutrition Act of 2008: Provided further, That of the funds made available under this heading, \$3,000,000, to remain available until September 30, 2027, shall be used to carry out section 4003(b) of Public Law 115-334 relating to demonstration projects for tribal organizations: Provided further, That this appropriation shall be subject to any work registration or workfare requirements as may be required by law: Provided further, That funds made available for Employment and Training under this heading shall remain available through September 30, 2027: Provided further, That funds made available under this heading for section 28(d)(1), section 4(b), and section 27(a) of the Food and Nutrition Act of 2008 shall remain available through September 30, 2027: Provided further, That none of the funds made available under this heading may be obligated or expended in contravention of section 213A of the Immigration and Nationality Act (8 U.S.C. 1183A): Provided further, That funds made available under this heading may be used to enter into contracts and employ staff to conduct studies, evaluations, or to conduct activities related to program integrity provided that such activities are authorized by the Food and Nutrition Act of 2008.

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 012-3505-0-1-605	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Benefits issued	94,317	98,752	103,546
0002 State administration	5,416	6,020	6,197
0003 Employment and training program	597	680	696
0004 Other program costs	347	399	406
0005 Nutrition Assistance for Puerto Rico	2,916	2,922	2,994

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM—Continued
Program and Financing—Continued

Identification code 012–3505–0–1–605	2024 actual	2025 est.	2026 est.
0006 Food Distribution Program on Indian Reservations (Commodities in lieu of food stamps)	128	138	155
0007 Food Distribution Program on Indian Reservations (Cooperator administrative expense)	86	95	80
0008 The Emergency Food Assistance Program (commodities)	455	462	474
0009 American Samoa	12	12	12
0010 Community Food Projects	5	5	5
0012 Nutrition Education Grant Program	520	536	550
0013 Program access	5	5	5
0024 SNAP Online Purchasing and Technology Improvements (ARP)	13		
0091 Direct program activities, subtotal	104,817	110,026	115,120
0799 Total direct obligations	104,817	110,026	115,120
0801 Supplemental Nutrition Assistance Program (Reimbursable)	124	130	130
0900 Total new obligations, unexpired accounts	104,941	110,156	115,250
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,145	6,109	8,041
1001 Discretionary unobligated balance brought fwd, Oct 1	2		
1021 Recoveries of prior year unpaid obligations	21		
1070 Unobligated balance (total)	6,166	6,109	8,041
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	3
Appropriations, mandatory:			
1200 Appropriation	122,376	113,035	118,132
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-15	-15	-16
1260 Appropriations, mandatory (total)	122,361	113,020	118,116
Spending authority from offsetting collections, mandatory:			
1800 Collected	125	130	130
1900 Budget authority (total)	122,493	113,157	118,249
1930 Total budgetary resources available	128,659	119,266	126,290
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-17,609	-1,069	-3,000
1941 Unexpired unobligated balance, end of year	6,109	8,041	8,040
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	31,406	21,551	20,442
3010 New obligations, unexpired accounts	104,941	110,156	115,250
3011 Obligations ("upward adjustments"), expired accounts	12,463		
3020 Outlays (gross)	-106,911	-111,265	-114,635
3040 Recoveries of prior year unpaid obligations, unexpired	-21		
3041 Recoveries of prior year unpaid obligations, expired	-20,327		
3050 Unpaid obligations, end of year	21,551	20,442	21,057
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	31,406	21,551	20,442
3200 Obligated balance, end of year	21,551	20,442	21,057
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7	7	3
Outlays, gross:			
4010 Outlays from new discretionary authority	1	1	
4011 Outlays from discretionary balances	1	5	6
4020 Outlays, gross (total)	2	6	6
Mandatory:			
4090 Budget authority, gross	122,486	113,150	118,246
Outlays, gross:			
4100 Outlays from new mandatory authority	89,840	95,372	99,793
4101 Outlays from mandatory balances	17,069	15,887	14,836
4110 Outlays, gross (total)	106,909	111,259	114,629
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1		
4123 State Option Plans	-156	-130	-130
4130 Offsets against gross budget authority and outlays (total)	-157	-130	-130
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	32		
4160 Budget authority, net (mandatory)	122,361	113,020	118,116
4170 Outlays, net (mandatory)	106,752	111,129	114,499
4180 Budget authority, net (total)	122,368	113,027	118,119

4190 Outlays, net (total)	106,754	111,135	114,505
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The Supplemental Nutrition Assistance Program (SNAP) is the primary source of nutrition assistance for low-income Americans. This account also includes funds for a grant to Puerto Rico to administer a low-income nutrition assistance program, in lieu of SNAP; funds to carry out the Emergency Food Assistance Act of 1983; and funds for food distribution and administrative expenses for Native Americans under section 4(b) of the Food and Nutrition Act.

The SNAP contingency fund holds benefits in reserve to cover unforeseen events, such as natural disasters.

Object Classification (in millions of dollars)

Identification code 012–3505–0–1–605	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	77	82	43
12.1 Civilian personnel benefits	25	26	25
21.0 Travel and transportation of persons	3	4	4
24.0 Printing and reproduction	82	87	91
25.2 Other services from non-Federal sources	132	140	146
25.3 Other goods and services from Federal sources	60	64	66
26.0 Supplies and materials	534	568	592
31.0 Equipment	1	1	2
41.0 Grants, subsidies, and contributions	103,903	109,054	114,151
99.0 Direct obligations	104,817	110,026	115,120
99.0 Reimbursable obligations	124	130	130
99.9 Total new obligations, unexpired accounts	104,941	110,156	115,250

Employment Summary

Identification code 012–3505–0–1–605	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	552	552	394

CHILD NUTRITION PROGRAMS

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses to carry out the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.), except section 21, and the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.), except sections 17 and 21; \$36,269,402,000, to remain available through September 30, 2027, of which such sums as are made available under section 14222(b)(1) of the Food, Conservation, and Energy Act of 2008 (Public Law 110–246), as amended by this Act, shall be merged with and available for the same time period and purposes as provided herein: Provided, That of the total amount available, \$18,004,000 shall be available to carry out section 19 of the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.): Provided further, That of the total amount available, \$21,918,000 shall be available to carry out studies and evaluations and shall remain available until expended: Provided further, That notwithstanding section 18(g)(3)(C) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769(g)(3)(c)), the total grant amount provided to a farm to school grant recipient in fiscal year 2026 shall not exceed \$500,000: Provided further, That section 26(d) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769g(d)) is amended in the first sentence by striking "2010 through 2026" and inserting "2010 through 2027": Provided further, That section 9(h)(3) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1758(h)(3)) is amended in the first sentence by striking "For fiscal year 2025" and inserting "For fiscal year 2026": Provided further, That section 9(h)(4) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1758(h)(4)) is amended in the first sentence by striking "For fiscal year 2025" and inserting "For fiscal year 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 012–3539–0–1–605	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Above 185 of poverty	5,143	629	666
0002 130–185 of poverty	579	1,153	1,221
0003 Below 130 of poverty	12,428	15,669	16,209
0091 Subtotal, National School Lunch Program	18,150	17,451	18,096

0101	Above 185 of poverty	1,221	164	176
0102	130–185 of poverty	163	311	334
0103	Below 130 of poverty	4,530	5,733	6,165
0191	Subtotal, School Breakfast Program	5,914	6,208	6,675
0201	Above 185 of poverty	827	223	234
0202	130–185 of poverty	192	186	194
0203	Below 130 of poverty	3,042	3,880	4,056
0291	Subtotal, Child and Adult Care Feeding Program	4,061	4,289	4,484
0301	Summer Food Service Program	612	819	889
0302	Special Milk Program	5	5	5
0303	State Administrative Expenses	484	497	510
0304	Commodity Procurement	2,013	1,960	2,028
0306	Summer EBT (Benefits)	3,098	3,612	4,046
0307	Summer EBT (50% Admin)	163	260	283
0310	Coordinated Review Effort	9	10	10
0315	Food Safety Education	3	4	4
0320	CN Studies and Evaluations	40	21	22
0325	Computer Support and Processing	29	35	35
0340	Other Mandatory Program Costs	94	75	77
0391	Subtotal, Other mandatory activities	6,550	7,298	7,909
0401	Team Nutrition and HealthierUS Schools Challenge	20	18	18
0402	Child Nutrition Training/ICN	1	1	.....
0405	Summer EBT Demonstration	6	.....	.....
0415	School Meals Equipment Grants	10	10	.....
0416	School Breakfast Expansion Grants	2	.....	.....
0417	Farm to School CHIMP	9	5	.....
0491	Subtotal, discretionary activities	48	34	18
0501	Fresh Fruit and Vegetable Program	258	274	290
0502	Tech. Assist. Program Integrity	5	5	6
0504	National Food Service Management Inst./Information Clearinghouse	7	7	7
0520	Other Permanent Programs	11	12	13
0591	Subtotal, Permanent Programs	281	298	316
0799	Total direct obligations	35,004	35,578	37,498
0900	Total new obligations, unexpired accounts	35,004	35,578	37,498
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	3,982	3,923	1,003
1001	Discretionary unobligated balance brought fwd, Oct 1	49	.....	.....
1021	Recoveries of prior year unpaid obligations	2,003	.....	.....
1033	Recoveries of prior year paid obligations	3	.....	.....
1070	Unobligated balance (total)	5,988	3,923	1,003
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	28	28	18
Appropriations, mandatory:				
1200	Appropriation	4,454	10,019	13,212
1200	Appropriation- Permanent Appropriation	19	19	19
1221	Appropriations transferred from other acct [012–5209]	28,980	22,598	23,252
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-5	-6	-6
1260	Appropriations, mandatory (total)	33,448	32,630	36,477
1900	Budget authority (total)	33,476	32,658	36,495
1930	Total budgetary resources available	39,464	36,581	37,498
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-537	.....	.....
1941	Unexpired unobligated balance, end of year	3,923	1,003	.....
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	7,789	7,875	10,623
3010	New obligations, unexpired accounts	35,004	35,578	37,498
3011	Obligations ("upward adjustments"), expired accounts	24	.....	.....
3020	Outlays (gross)	-32,741	-32,830	-35,003
3040	Recoveries of prior year unpaid obligations, unexpired	-2,003	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-198	.....	.....
3050	Unpaid obligations, end of year	7,875	10,623	13,118
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	7,789	7,875	10,623
3200	Obligated balance, end of year	7,875	10,623	13,118
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	28	28	18
Outlays, gross:				
4010	Outlays from new discretionary authority	7	6	4
4011	Outlays from discretionary balances	46	22	22
4020	Outlays, gross (total)	53	28	26

Mandatory:				
4090	Budget authority, gross	33,448	32,630	36,477
Outlays, gross:				
4100	Outlays from new mandatory authority	22,892	21,026	23,373
4101	Outlays from mandatory balances	9,796	11,776	11,604
4110	Outlays, gross (total)	32,688	32,802	34,977
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Policy Program [Prior Year Collections]	-7	.....	.....
Additional offsets against gross budget authority only:				
4142	Offsetting collections credited to expired accounts	4	.....	.....
4143	Recoveries of prior year paid obligations, unexpired accounts	3	.....	.....
4150	Additional offsets against budget authority only (total)	7	.....	.....
4160	Budget authority, net (mandatory)	33,448	32,630	36,477
4170	Outlays, net (mandatory)	32,681	32,802	34,977
4180	Budget authority, net (total)	33,476	32,658	36,495
4190	Outlays, net (total)	32,734	32,830	35,003

The Child Nutrition Programs provide reimbursement to State agencies for cash and commodity meal subsidies through the National School Lunch Program, School Breakfast Program, Special Milk Program, Summer Food Service Program, and Child and Adult Care Food Program. The Budget maintains current services in FY 2026, ensuring children have access to nutritionally balanced, low-cost or free breakfasts and lunches every school day; nutrition assistance to children when school is not in session; and reimbursement to child and adult care providers for nutritious meals and snacks.

Object Classification (in millions of dollars)

Identification code 012–3539–0–1–605	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	40	40	28
12.1 Civilian personnel benefits	15	14	16
21.0 Travel and transportation of persons	2	2	2
24.0 Printing and reproduction	1	1	1
25.2 Other services from non-Federal sources	61	62	66
26.0 Supplies and materials (Commodities)	2,013	2,044	2,178
41.0 Grants, subsidies, and contributions	32,872	33,415	35,207
99.9 Total new obligations, unexpired accounts	35,004	35,578	37,498

Employment Summary

Identification code 012–3539–0–1–605	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	342	342	246

SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND
CHILDREN (WIC)

For necessary expenses to carry out the special supplemental nutrition program as authorized by section 17 of the Child Nutrition Act of 1966 (42 U.S.C. 1786), \$7,697,000,000, to remain available through September 30, 2027: Provided, That notwithstanding section 17(h)(10) of the Child Nutrition Act of 1966 (42 U.S.C. 1786(h)(10)), not less than \$90,000,000 shall be used for breastfeeding peer counselors and other related activities, and \$14,000,000 shall be used for infrastructure: Provided further, That none of the funds provided in this account shall be available for the purchase of infant formula except in accordance with the cost containment and competitive bidding requirements specified in section 17 of such Act: Provided further, That none of the funds provided shall be available for activities that are not fully reimbursed by other Federal Government departments or agencies unless authorized by section 17 of such Act: Provided further, That upon termination of a federally mandated vendor moratorium and subject to terms and conditions established by the Secretary, the Secretary may waive the requirement at 7 CFR 246.12(g)(6) at the request of a State agency.

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

SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN
(WIC)—Continued

Program and Financing (in millions of dollars)

Identification code 012–3510–0–1–605	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Grants to States	7,789	7,475	6,584
0004 WIC EBT/MIS	13		
0010 Infrastructure Grants and Technical Assistance	10	14	14
0020 Breastfeeding Peer Counselors and Bonuses	90	90	90
0030 Program Evaluation & Monitoring	29	12	12
0032 WIC Innovation Fund	33		
0035 Federal Oversight	22	33	33
0091 Direct program activities (discretionary), subtotal	7,986	7,624	6,733
0101 UPC Database (mandatory)		1	1
0900 Total new obligations, unexpired accounts	7,986	7,625	6,734

Budgetary resources:
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1	257	270	1,043
1001 Discretionary unobligated balance brought fwd, Oct 1	241		
1021 Recoveries of prior year unpaid obligations	1,000	800	51
1033 Recoveries of prior year paid obligations	6		
1070 Unobligated balance (total)	1,263	1,070	1,094
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,030	7,597	7,697
1131 Unobligated balance of appropriations permanently reduced			-391
1160 Appropriation, discretionary (total)	7,030	7,597	7,306
Appropriations, mandatory:			
1200 Appropriation - Permanent Appropriation	1	1	1
1900 Budget authority (total)	7,031	7,598	7,307
1930 Total budgetary resources available	8,294	8,668	8,401
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-38		
1941 Unexpired unobligated balance, end of year	270	1,043	1,667

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,330	2,035	1,036
3010 New obligations, unexpired accounts	7,986	7,625	6,734
3011 Obligations ("upward adjustments"), expired accounts	2	40	73
3020 Outlays (gross)	-7,265	-7,864	-7,568
3040 Recoveries of prior year unpaid obligations, unexpired	-1,000	-800	-51
3041 Recoveries of prior year unpaid obligations, expired	-18		
3050 Unpaid obligations, end of year	2,035	1,036	224
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,330	2,035	1,036
3200 Obligated balance, end of year	2,035	1,036	224

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	7,030	7,597	7,306
Outlays, gross:			
4010 Outlays from new discretionary authority	5,458	5,894	5,652
4011 Outlays from discretionary balances	1,760	1,954	1,837
4020 Outlays, gross (total)	7,218	7,848	7,489
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Non-Federal sources			
4033 Additional offsets against gross budget authority only:	-8		
4052 Offsetting collections credited to expired accounts	2		
4053 Recoveries of prior year paid obligations, unexpired accounts	6		
4060 Additional offsets against budget authority only (total)	8		
4070 Budget authority, net (discretionary)	7,030	7,597	7,306
4080 Outlays, net (discretionary)	7,210	7,848	7,489
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4101 Outlays from mandatory balances	47	16	79
4180 Budget authority, net (total)	7,031	7,598	7,307
4190 Outlays, net (total)	7,257	7,864	7,568

The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) provides low-income at-risk pregnant and postpartum women, infants, and children nutritious supplemental food packages, nutri-

tion education and counseling, and health and immunization referrals. The budget request will support benefits for all women, infants, and children who seek to participate. The Budget returns the cash value benefit for fruits and vegetables to the level established in regulations prior to the 2024 WIC food package rule.

Object Classification (in millions of dollars)

Identification code 012–3510–0–1–605	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	10	10	11
12.1 Civilian personnel benefits	4	4	6
25.2 Other services from non-Federal sources	12	12	10
26.0 Supplies and materials	1	1	1
41.0 Grants, subsidies, and contributions	7,959	7,598	6,706
99.9 Total new obligations, unexpired accounts	7,986	7,625	6,734

Employment Summary

Identification code 012–3510–0–1–605	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	88	105	94

COMMODITY ASSISTANCE PROGRAM

For necessary expenses to carry out disaster assistance; the Emergency Food Assistance Act of 1983; special assistance for the nuclear affected islands, as authorized by section 103(f)(2) of the Compact of Free Association Amendments Act of 2003 (Public Law 108–188); and the Farmers' Market Nutrition Program, as authorized by section 17(m) of the Child Nutrition Act of 1966, \$91,070,000, to remain available through September 30, 2027: Provided further, That notwithstanding any other provision of law, effective with funds made available in fiscal year 2026 to support the Seniors Farmers' Market Nutrition Program, as authorized by section 4402 of the Farm Security and Rural Investment Act of 2002, such funds shall remain available through September 30, 2027: Provided further, That of the funds made available under section 27(a) of the Food and Nutrition Act of 2008 (7 U.S.C. 2036(a)), the Secretary may use up to 20 percent for costs associated with the distribution of commodities.

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

[COMMODITY ASSISTANCE PROGRAM]

[For an additional amount for "Commodity Assistance Program" for the emergency food assistance program as authorized by section 27(a) of the Food and Nutrition Act of 2008 (7 U.S.C. 2036(a)) and section 204(a)(1) of the Emergency Food Assistance Act of 1983 (7 U.S.C. 7508(a)(1)), \$25,000,000, to remain available until September 30, 2026: *Provided*, That such funds shall be for infrastructure needs related to the consequences of a major disaster declaration pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) in calendar years 2023 and 2024: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.] (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 012–3507–0–1–605	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Commodity procurement	322	358	
0002 Administrative costs	73	73	
0091 Subtotal, commodity supplemental food program	395	431	
0105 TEFAP Administrative	81	80	80
0110 Senior farmers' market	22	20	19
0115 Farmers' market nutrition program	33	10	10
0120 Pacific island and disaster assistance	1	1	1
0130 NSIP (Transfer Funds)	2	2	2
0132 TEFAP Farm Bill	4		
0133 TEFAP Infrastructure Disaster Funding		25	
0191 Direct program activities, subtotal	143	138	112
0900 Total new obligations, unexpired accounts	538	569	112

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	7
1001	Discretionary unobligated balance brought fwd, Oct 1	10	
1021	Recoveries of prior year unpaid obligations	30	
1070	Unobligated balance (total)	40	7
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	480	541
1121	Appropriations transferred from other acct [075-0142]	2	2
1160	Appropriation, discretionary (total)	482	543
Appropriations, mandatory:			
1200	Appropriation	4	
1222	Exercised borrowing authority transferred from other accounts [012-4336]	21	21
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-1
1260	Appropriations, mandatory (total)	24	20
1900	Budget authority (total)	506	563
1930	Total budgetary resources available	546	570
Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	
1941	Unexpired unobligated balance, end of year	7	1

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	174	163
3010	New obligations, unexpired accounts	538	569
3011	Obligations ("upward adjustments"), expired accounts	1	
3020	Outlays (gross)	-514	-552
3040	Recoveries of prior year unpaid obligations, unexpired	-30	
3041	Recoveries of prior year unpaid obligations, expired	-6	
3050	Unpaid obligations, end of year	163	180
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	174	163
3200	Obligated balance, end of year	163	180

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	482	543
Outlays, gross:			
4010	Outlays from new discretionary authority	346	373
4011	Outlays from discretionary balances	144	157
4020	Outlays, gross (total)	490	530
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	
4040	Offsets against gross budget authority and outlays (total)	-1	
Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	
4060	Additional offsets against budget authority only (total)	1	
4070	Budget authority, net (discretionary)	482	543
4080	Outlays, net (discretionary)	489	530
Mandatory:			
4090	Budget authority, gross	24	20
Outlays, gross:			
4100	Outlays from new mandatory authority	12	9
4101	Outlays from mandatory balances	12	13
4110	Outlays, gross (total)	24	22
4180	Budget authority, net (total)	506	563
4190	Outlays, net (total)	513	552

This account funds the administrative expenses of The Emergency Food Assistance Program (TEFAP), WIC Farmers' Market Nutrition Program (FMNP), Senior Farmers' Market Nutrition Program (SFMNP), assistance for the nuclear-affected islands, and disaster relief. The TEFAP Administrative funding provides cash to support State administrative activities and to maintain the storage and distribution pipeline for USDA and privately-donated commodities. The SFMNP and FMNP provide low-income elderly and WIC-eligible participants, respectively, with vouchers to purchase produce directly from farmers, at farmers' markets, and roadside stands. The Senior Farmers' Market Nutrition Program is funded by a transfer from the Commodity Credit Corporation.

Object Classification (in millions of dollars)

Identification code 012-3507-0-1-605	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3	Other goods and services from Federal sources	3	3
26.0	Supplies and materials (commodities)	341	348
41.0	Grants, subsidies, and contributions	194	218
99.9	Total new obligations, unexpired accounts	538	569

Employment Summary

Identification code 012-3507-0-1-605	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	4	4

FOREST SERVICE

Federal Funds

CAPITAL IMPROVEMENT AND MAINTENANCE

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Forest Service, not otherwise provided for, \$78,000,000, to remain available through September 30, 2029, for construction, capital improvement, maintenance, and acquisition of buildings and other facilities and infrastructure; for construction, reconstruction, and decommissioning of roads that are no longer needed, including unauthorized roads that are not part of the transportation system; and for maintenance of forest roads and trails by the Forest Service as authorized by 16 U.S.C. 532-538 and 23 U.S.C. 101 and 205.

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

【CAPITAL IMPROVEMENT AND MAINTENANCE】

【For an additional amount for "Capital Improvement and Maintenance", \$3,525,000,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 *(Disaster Relief Supplemental Appropriations Act, 2025.)*

Program and Financing (in millions of dollars)

Identification code 012-1103-0-1-302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Capital improvement and maintenance	413	163
0002	CIM Disaster Supplemental		152
0003	CIM Bipartisan Infrastructure Law		35
0799	Total direct obligations	413	350
0801	Capital Improvement and Maintenance (Reimbursable)	25	25
0900	Total new obligations, unexpired accounts	438	375
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	602	401
1001	Discretionary unobligated balance brought fwd, Oct 1	602	
1021	Recoveries of prior year unpaid obligations	8	9
1070	Unobligated balance (total)	610	410
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation - Capital Impro and Maint [P.L. 119-4]	156	151
1100	Appropriation (Disaster Supplemental)		3,525
1120	Appropriations transferred to other acct [012-1122]	-4	-93
1160	Appropriation, discretionary (total)	152	3,583
Advance appropriations, discretionary:			
1170	Advance appropriation	72	72
1172	Advance appropriations transferred to other accounts [012-1106]	-7	-11
1172	Advance appropriations transferred to other accounts [012-1122]	-9	
1180	Advanced appropriation, discretionary (total)	56	61
Spending authority from offsetting collections, discretionary:			
1700	Collected	20	20

CAPITAL IMPROVEMENT AND MAINTENANCE—Continued

Program and Financing—Continued

Identification code 012–1103–0–1–302	2024 actual	2025 est.	2026 est.
1701 Change in uncollected payments, Federal sources	1	7	.....
1750 Spending auth from offsetting collections, disc (total)	21	27	.....
1900 Budget authority (total)	229	3,671	150
1930 Total budgetary resources available	839	4,081	3,867
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	401	3,706	3,459
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	384	492	436
3010 New obligations, unexpired accounts	438	375	408
3020 Outlays (gross)	-320	-422	-831
3040 Recoveries of prior year unpaid obligations, unexpired	-8	-9	-11
3041 Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050 Unpaid obligations, end of year	492	436	2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-70	-67	-74
3070 Change in uncollected pymts, Fed sources, unexpired	-1	-7	.....
3071 Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-67	-74	-74
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	314	425	362
3200 Obligated balance, end of year	425	362	-72
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	229	3,671	150
Outlays, gross:			
4010 Outlays from new discretionary authority	67	314	67
4011 Outlays from discretionary balances	253	108	764
4020 Outlays, gross (total)	320	422	831
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3	-1	.....
4033 Non-Federal sources	-18	-19	.....
4040 Offsets against gross budget authority and outlays (total)	-21	-20	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	-7	.....
4052 Offsetting collections credited to expired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	.....	-7	.....
4070 Budget authority, net (discretionary)	208	3,644	150
4080 Outlays, net (discretionary)	299	402	831
4180 Budget authority, net (total)	208	3,644	150
4190 Outlays, net (total)	299	402	831

The 2026 Budget requests \$78 million for Capital Improvement and Maintenance. Funding provides for capital improvement and maintenance of Forest Service assets, including facilities, roads, and trails. The program emphasizes efficient and effective reinvestment and maintenance of National Forest System (NFS) infrastructure that supports public outdoor recreation and administrative uses with minimal impact on ecosystem stability and conditions.

Facilities.—Provides for capital improvement and maintenance of National Forest recreation sites, maintenance and repair of Forest Service-owned dams, and maintenance of infrastructure for wildland fire suppression operations, agency administrative offices and employee housing.

Roads.—Provides for capital improvement and maintenance of Forest Service owned roads and bridges and transportation-related Capital Improvement Projects. Roads are essential for land management activities, emergency response, and visitor use and enjoyment of NFS lands. Road maintenance prioritizes driver safety and ecosystem health, including clean water and aquatic passage.

Trails.—Provides for capital improvement and maintenance of NFS trails, including the administration of six congressionally designated National Scenic and Historic Trails. Funding keeps trails open for access and protects vegetation, soil, and water quality.

Object Classification (in millions of dollars)

Identification code 012–1103–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	8	14	15
11.5 Other personnel compensation	1	5	5
11.9 Total personnel compensation	9	19	20
12.1 Civilian personnel benefits	4	.....	.....
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	214	158	178
25.3 Other goods and services from Federal sources	66	57	65
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	14	12	14
31.0 Equipment	2	2	2
32.0 Land and structures	21	24	27
41.0 Grants, subsidies, and contributions	80	75	84
99.0 Direct obligations	413	350	393
99.0 Reimbursable obligations	25	25	15
99.9 Total new obligations, unexpired accounts	438	375	408

Employment Summary

Identification code 012–1103–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	111	160	160
2001 Reimbursable civilian full-time equivalent employment	143	143	143
3001 Allocation account civilian full-time equivalent employment	30	30	30

FOREST AND RANGELAND RESEARCH

GIFTS, DONATIONS AND BEQUESTS FOR FOREST AND RANGELAND RESEARCH

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

FOREST AND RANGELAND RESEARCH

■ For an additional amount for "Forest and Rangeland Research", \$26,000,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 012–1104–0–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 FRR Disaster Supplemental	5	4	4
0002 FRR Bipartisan Infrastructure Law	14	24	17
0006 Forest and rangeland research	301	263	44
0799 Total direct obligations	320	291	65
0801 Forest and Rangeland Research (Reimbursable)	32	19	.....
0900 Total new obligations, unexpired accounts	352	310	65
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	128	60	122
1001 Discretionary unobligated balance brought fwd, Oct 1	128	.....	.....
1010 Unobligated balance transfer to other accts [012–1115]	-5	.....	.....
1010 Unobligated balance transfer to other accts [012–1105]	-4	.....	.....
1010 Unobligated balance transfer to other accts [012–1106]	-47	.....	.....
1021 Recoveries of prior year unpaid obligations	5	2	1
1070 Unobligated balance (total)	77	62	123
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Forest and Rangeland [P.L. 119–4]	88	60	.....
1100 Appropriation - Forest and Rangeland [P.L. 119–4] (Salaries and Exp)	212	240	.....
1100 Appropriation (Disaster Supplemental PL 118–158) .....	.....	26	.....
1120 Appropriations transferred to other acct [012–1122]	-5	.....	.....
1160 Appropriation, discretionary (total)	295	326	.....

1170	Advance appropriations, discretionary:			
1173	Advance appropriation	2	2	2
	Advance appropriations transferred from other accounts [012–1106]	7	16	
1180	Advanced appropriation, discretionary (total)	9	18	2
	Spending authority from offsetting collections, discretionary:			
1700	Collected	28	23	
1701	Change in uncollected payments, Federal sources	3	3	3
1750	Spending auth from offsetting collections, disc (total)	31	26	3
1900	Budget authority (total)	335	370	5
1930	Total budgetary resources available	412	432	128
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	60	122	63

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	238	225	168
3010	New obligations, unexpired accounts	352	310	65
3020	Outlays (gross)	-359	-365	-167
3040	Recoveries of prior year unpaid obligations, unexpired	-5	-2	-1
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	225	168	65
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-56	-57	-60
3070	Change in uncollected pymts, Fed sources, unexpired	-3	-3	-3
3071	Change in uncollected pymts, Fed sources, expired	2		
3090	Uncollected pymts, Fed sources, end of year	-57	-60	-63
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	182	168	108
3200	Obligated balance, end of year	168	108	2

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	335	370	5
	Outlays, gross:			
4010	Outlays from new discretionary authority	220	251	3
4011	Outlays from discretionary balances	139	114	164
4020	Outlays, gross (total)	359	365	167
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-21	-22	
4033	Non-Federal sources	-8	-5	
4040	Offsets against gross budget authority and outlays (total)	-29	-27	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-3	-3	-3
4052	Offsetting collections credited to expired accounts	1	4	
4060	Additional offsets against budget authority only (total)	-2	1	-3
4070	Budget authority, net (discretionary)	304	344	2
4080	Outlays, net (discretionary)	330	338	167
4180	Budget authority, net (total)	304	344	2
4190	Outlays, net (total)	330	338	167

The Budget does not request new funding for Forest and Rangeland Research; instead, the agency will strategically utilize existing carryover balances to responsibly and effectively terminate research programs and close research stations.

Object Classification (in millions of dollars)

Identification code 012–1104–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	151	136	
11.3 Other than full-time permanent	5		
11.5 Other personnel compensation	4		
11.9 Total personnel compensation	160	136	
12.1 Civilian personnel benefits	63	61	
13.0 Benefits for former personnel		2	40
21.0 Travel and transportation of persons	7	11	
22.0 Transportation of things		4	
25.2 Other services from non-Federal sources	11	15	7
25.3 Other goods and services from Federal sources	18	16	9
25.5 Research and development contracts	30	31	6
26.0 Supplies and materials	5	3	1
31.0 Equipment	2	2	1
41.0 Grants, subsidies, and contributions	22	9	1
99.0 Direct obligations	318	290	65
99.0 Reimbursable obligations	31	19	

99.5	Adjustment for rounding	3	1	
99.9	Total new obligations, unexpired accounts	352	310	65

Employment Summary

Identification code 012–1104–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,588	1,509	
2001 Reimbursable civilian full-time equivalent employment	53	36	

FOREST AND RANGELAND RESEARCH
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012–1104–2–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 FRR Bipartisan Infrastructure Law			-2
0006 Forest and rangeland research			-1
0799 Total direct obligations			-3
0900 Total new obligations, unexpired accounts			-3
	Memorandum (non-add) entries:		
1941 Unexpired unobligated balance, end of year			3

Change in obligated balance:

	Unpaid obligations:			
3010	New obligations, unexpired accounts			-3
3050	Unpaid obligations, end of year			-3
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			-3
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

Object Classification (in millions of dollars)

Identification code 012–1104–2–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources			-4
41.0 Grants, subsidies, and contributions			1
99.0 Direct obligations			-3
99.9 Total new obligations, unexpired accounts			-3

NATIONAL FOREST SYSTEM

For necessary expenses of the Forest Service, not otherwise provided for, for management, protection, improvement, and utilization of the National Forest System, \$1,471,955,000, to remain available through September 30, 2029: Provided, That of the funds provided, \$39,000,000 shall be for forest products: Provided further, That of the funds provided, \$21,500,000 shall be for Forest Inventory and Analysis: Provided further, That notwithstanding section 33 of the Bankhead Jones Farm Tenant Act (7 U.S.C. 1012), the Secretary of Agriculture, in calculating a fee for grazing on a National Grassland, may provide a credit of up to 50 percent of the calculated fee to a Grazing Association or direct permittee for a conservation practice approved by the Secretary in advance of the fiscal year in which the cost of the conservation practice is incurred, and that the amount credited shall remain available to the Grazing Association or the direct permittee, as appropriate, in the fiscal year in which the credit is made and each fiscal year thereafter for use on the project for conservation practices approved by the Secretary: Provided further, That funds appropriated to this account shall be available for the base salary and expenses of employees that carry out the functions funded by the "Capital Improvement and Maintenance" account, the "Range Betterment Fund" account, and the "Management of National Forest Lands for Subsistence Uses" account.

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

[NATIONAL FOREST SYSTEM]

[For an additional amount for "National Forest System", \$2,523,000,000, to remain available until expended: Provided, That of the amounts made available under this heading in this Act, \$2,448,000,000 shall be for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and

NATIONAL FOREST SYSTEM—Continued

other natural disasters: *Provided further*, That of the amounts made available under this heading in this Act, \$75,000,000 shall be for the construction or maintenance of shaded fuel breaks in the Pacific Regions: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 012–1106–0–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 National forest system	1,885	1,739	1,646
0002 NFS Disaster Supplemental	160	212	536
0003 NFS Bipartisan Infrastructure Law	416	466	729
0004 NFS Inflation Reduction Act	96	75	19
0091 Direct program activities, subtotal	2,557	2,492	2,930
Credit program obligations:			
0702 Loan guarantee subsidy		17	
0709 Administrative expenses		3	
0791 Direct program activities, subtotal		20	
0799 Total direct obligations	2,557	2,512	2,930
0801 National Forest System (Reimbursable)	91	25	25
0900 Total new obligations, unexpired accounts	2,648	2,537	2,955
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	943	716	2,959
1001 Discretionary unobligated balance brought fwd, Oct 1	754		
1010 Unobligated balance transfer to other accts [012–1115]		-8	
1011 Unobligated balance transfer from other acct [014–2641]	15		
1011 Unobligated balance transfer from other acct [012–1104]	47		
1011 Unobligated balance transfer from other acct [012–1115]	4		
1011 Unobligated balance transfer from other acct [012–1105]	2		
1021 Recoveries of prior year unpaid obligations	25		
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	1,038	708	2,959
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation National Forest Systems [P.L. 117–328]	404	405	355
1100 Appropriation Salaries and Expenses [P.L. 117–328]	1,459	1,459	1,117
1100 Appropriation (Disaster PL 118–158)		2,523	
1120 Appropriations transferred to other acct [513–1200]	-1		
1120 Appropriations transferred to other acct [012–1122]	-7		
1160 Appropriation, discretionary (total)	1,855	4,387	1,472
Advance appropriations, discretionary:			
1170 Advance appropriation	530	530	530
1172 Advance appropriations transferred to other accounts [012–1104]	-7	-16	
1172 Advance appropriations transferred to other accounts [012–1115]	-59	-79	
1172 Advance appropriations transferred to other accounts [012–1122]	-66	-51	
1172 Advance appropriations transferred to other accounts [012–0900]	-3	-3	-3
1172 Advance appropriations transferred to other accounts [014–1611]	-7	-7	
1172 Advance appropriations transferred to other accounts [013–1450]	-2	-2	
1173 Advance appropriations transferred from other accounts [012–1103]	7	11	
1173 Advance appropriations transferred from other accounts [012–1115]		5	
1180 Advanced appropriation, discretionary (total)	393	388	527
Spending authority from offsetting collections, discretionary:			
1700 Collected	66	13	
1701 Change in uncollected payments, Federal sources	13		
1750 Spending auth from offsetting collections, disc (total)	79	13	
1900 Budget authority (total)	2,327	4,788	1,999
1930 Total budgetary resources available	3,365	5,496	4,958
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	716	2,959	2,003

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,785	1,766	1,260
3010 New obligations, unexpired accounts	2,648	2,537	2,955
3011 Obligations ("upward adjustments"), expired accounts	1		

3020 Outlays (gross)	-2,635	-3,043	-3,035
3040 Recoveries of prior year unpaid obligations, unexpired	-25		
3041 Recoveries of prior year unpaid obligations, expired	-8		
3050 Unpaid obligations, end of year	1,766	1,260	1,180
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-175	-176	-176
3070 Change in uncollected pymts, Fed sources, unexpired	-13		
3071 Change in uncollected pymts, Fed sources, expired	12		
3090 Uncollected pymts, Fed sources, end of year	-176	-176	-176
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,610	1,590	1,084
3200 Obligated balance, end of year	1,590	1,084	1,004

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,327	4,788	1,999
Outlays, gross:			
4010 Outlays from new discretionary authority	1,711	1,866	1,456
4011 Outlays from discretionary balances	850	1,091	1,511
4020 Outlays, gross (total)	2,561	2,957	2,967
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-43	-13	
4033 Non-Federal sources	-33		
4040 Offsets against gross budget authority and outlays (total)	-76	-13	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-13		
4052 Offsetting collections credited to expired accounts	8		
4053 Recoveries of prior year paid obligations, unexpired accounts	2		
4060 Additional offsets against budget authority only (total)	-3		
4070 Budget authority, net (discretionary)	2,248	4,775	1,999
4080 Outlays, net (discretionary)	2,485	2,944	2,967
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	74	86	68
4180 Budget authority, net (total)	2,248	4,775	1,999
4190 Outlays, net (total)	2,559	3,030	3,035

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	2,248	4,775	1,999
Outlays	2,559	3,030	3,035
Legislative proposal, not subject to PAYGO:			
Budget Authority			-387
Total:			
Budget Authority	2,248	4,775	1,612
Outlays	2,559	3,030	3,035

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

Identification code 012–1106–0–1–302	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Timber Production Expansion Guarantees		220	
Guaranteed loan subsidy (in percent):			
232001 Timber Production Expansion Guarantees		7.54	
232999 Weighted average subsidy rate	0.00	7.54	0.00
Guaranteed loan subsidy budget authority:			
233001 Timber Production Expansion Guarantees		17	
Guaranteed loan subsidy outlays:			
234001 Timber Production Expansion Guarantees		7	7

The National Forest System (NFS) comprises 193 million acres, with 154 national forests and 20 national grasslands located in 43 States, Puerto Rico, and the Virgin Islands. It is managed under multiple-use and sustained-yield principles. The natural resources of timber, minerals, range, wildlife, outdoor recreation, watershed, and soil are used in a planned combination that best meets the needs of the Nation without impairing the productivity of the land or damaging the environment. The 2026 Budget requests \$1.472 billion for the stewardship and management of NFS lands. Within this funding level, \$1.117 billion is requested for workforce Salaries and Expenses. The Forest Inventory and Analysis program previously within the Forest and Rangeland Research account and the Nation's foremost

comprehensive census covering all 50 states and territories, is requested in the NFS account for 2026 at a funding level of \$21.5 million. Additionally, \$175 million would be transferred to the Department of the Interior as part of the new U.S. Wildland Fire Service which will facilitate hazardous fuels mitigation operations on NFS lands. The overall objective of all NFS program activities is manage for productive use and resilience to catastrophic wildfire, and to provide a broad range of ecosystem services.

The 2026 Budget prioritizes funding of programs designed to increase the health and resilience of the national forests and grasslands, while also meeting the multiple use requirements for the resources these lands provide.

Land Management Planning, Assessment, and Monitoring. Funds support the continuous cycle of assessment, planning, implementation, monitoring, and adjustments for land management planning. The 2026 Budget requests \$10 million.

Recreation, Heritage, and Wilderness. The 2026 Budget requests \$31 million for Recreation, Heritage, and Wilderness. Funding for this program will be used to offer diverse recreation opportunities on NFS lands. The proposed funding level will enable the Forest Service to maintain baseline services at high-priority managed recreation sites, which include campgrounds, picnic areas, trailheads, and day-use areas, which all contribute to high levels of visitor satisfaction.

Grazing Management. The Budget requests \$5 million to provide oversight of grazing livestock activities that occur on 95 million acres of NFS lands.

Forest Products. Funds support timber sales and stewardship contracts to support healthy and resilient forests and jobs on rural timber communities. The budget proposes \$39 million for this program, and in support of Executive Order 14225, *Immediate Expansion of American Timber Production*.

Vegetation and Watershed Management. Funds support projects to improve and maintain landscape and watershed conditions by preventing and controlling invasive plants, improving soil quality, establishing native plants, installing aquatic organism passages, and improving the condition of watersheds. The 2026 budget requests \$20 million.

Wildlife and Fisheries Habitat Management. Funds support projects to manage habitat for fish and wildlife and to maintain the ecological conditions needed to support plant and animal communities. The budget requests \$15 million.

Minerals and Geology Management. Funds support administration and oversight of mineral exploration, development and reclamation activities related to federal (government owned) and non-federal (privately-owned) mineral estates. The program addresses legacy mine features and orphaned wells that pose threats to human health and the environment. The budget is requesting \$14 million.

Forest Inventory and Analysis. Funds support the continuous forest census covering all 50 states and territories, using statistically robust surveys and data collection to document the past and current extent and condition of forest area. The 2026 budget requests \$21 million and moves this program to the National Forest System account.

Land Use Authorization and Access. Funds support rural and urban communities through landownership records and mapping products. The budget requests \$4 million.

Law Enforcement and Investigations The 2026 Budget requests \$19 million to continue the enforcement of laws that protect natural resources and the public, conduct wildfire cause and origin investigations, and present criminal and civil cases to the United States Attorney's offices for prosecutorial consideration.

11.8	Special personal services payments	2	2	2
11.9	Total personnel compensation	1,117	1,099	795
12.1	Civilian personnel benefits	481	473	342
13.0	Benefits for former personnel .....	.....	14	443
21.0	Travel and transportation of persons	47	51	74
22.0	Transportation of things	3	12	17
23.3	Communications, utilities, and miscellaneous charges	1	1	2
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services .....	.....	.....	1
25.2	Other services from non-Federal sources	259	239	350
25.3	Other goods and services from Federal sources	125	101	142
25.4	Operation and maintenance of facilities .....	.....	.....	1
25.5	Research and development contracts	24	9	14
25.7	Operation and maintenance of equipment	3	3	4
26.0	Supplies and materials	47	40	58
31.0	Equipment	11	9	13
32.0	Land and structures	4	3	5
41.0	Grants, subsidies, and contributions	430	456	668
42.0	Insurance claims and indemnities	2	1	2
99.0	Direct obligations	2,555	2,512	2,932
99.0	Reimbursable obligations	93	25	25
99.5	Adjustment for rounding .....	.....	.....	-2
99.9	Total new obligations, unexpired accounts	2,648	2,537	2,955

Employment Summary

Identification code 012-1106-0-1-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	14,105	13,478	9,469
2001 Reimbursable civilian full-time equivalent employment	205	203	203
3001 Allocation account civilian full-time equivalent employment	1,104	1,104	1,104

NATIONAL FOREST SYSTEM

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012-1106-2-1-302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 National forest system	-175
0003 NFS Bipartisan Infrastructure Law	-338
0091 Direct program activities, subtotal	-513
0799 Total direct obligations	-513
0900 Total new obligations, unexpired accounts	-513
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	-175
Advance appropriations, discretionary:			
1172 Advance appropriations transferred to other accounts [014-1125]	-212
1900 Budget authority (total)	-387
1930 Total budgetary resources available	-387
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	126
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	-513
3050 Unpaid obligations, end of year	-513
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	-513
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	-387
4180 Budget authority, net (total)	-387
4190 Outlays, net (total)

The 2026 Budget proposes to transfer \$175 million from the NFS account the Department of the Interior as part of the new U.S. Wildland Fire Service, which will facilitate hazardous fuels mitigation operations on NFS lands.

Object Classification (in millions of dollars)

Identification code 012-1106-0-1-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,028	1,017	748
11.3 Other than full-time permanent	35	35	35
11.5 Other personnel compensation	52	45	10

NATIONAL FOREST SYSTEM—Continued

Object Classification (in millions of dollars)

Identification code 012–1106–2–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
13.0 Benefits for former personnel			-7
21.0 Travel and transportation of persons			-28
22.0 Transportation of things			-6
23.0 Communications, utilities, and miscellaneous charges			-1
25.1 Advisory and assistance services			-1
25.2 Other services from non-Federal sources			-132
25.3 Other goods and services from Federal sources			-49
25.4 Operation and maintenance of facilities			-1
25.5 Research and development contracts			-6
25.7 Operation and maintenance of equipment			-1
26.0 Supplies and materials			-22
31.0 Equipment			-5
32.0 Land and structures			-2
41.0 Grants, subsidies, and contributions			-251
42.0 Insurance claims and indemnities			-1
99.0 Direct obligations			-513
99.9 Total new obligations, unexpired accounts			-513

TIMBER PRODUCTION EXPANSION GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4398–0–3–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury			3
0900 Total new obligations, unexpired accounts			3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			16
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	7	10	
1801 Change in uncollected payments, Federal sources	9	-7	
1850 Spending auth from offsetting collections, mand (total)	16	3	
1900 Budget authority (total)	16	3	
1930 Total budgetary resources available	16	19	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	16	16	
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			3
3020 Outlays (gross)			-3
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1			-9
3070 Change in uncollected pymts, Fed sources, unexpired	-9	7	
3090 Uncollected pymts, Fed sources, end of year	-9	-2	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			-9
3200 Obligated balance, end of year	-9	-2	
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	16	3	
Financing disbursements:			
4110 Outlays, gross (total)			3
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-7	-7	
4122 Interest on uninvested funds		-3	
4130 Offsets against gross budget authority and outlays (total)	-7	-10	
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-9	7	
4170 Outlays, net (mandatory)	-7	-7	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-7	-7	

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4398–0–3–302	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority		220	
2121 Limitation available from carry-forward			
2143 Uncommitted limitation carried forward			
2150 Total guaranteed loan commitments		220	
2199 Guaranteed amount of guaranteed loan commitments		198	
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year			93
2231 Disbursements of new guaranteed loans		97	88
2251 Repayments and prepayments		-4	-14
2263 Adjustments: Terminations for default that result in claim payments			
2290 Outstanding, end of year		93	167
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year		83	150
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year			
2331 Disbursements for guaranteed loan claims			
2390 Outstanding, end of year			

STATE, PRIVATE, AND TRIBAL FORESTRY

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

STATE, PRIVATE, AND TRIBAL FORESTRY

For an additional amount for "State, Private, and Tribal Forestry", \$208,000,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: *Provided*, That of the amounts made available under this heading in this Act, \$14,000,000 shall be to provide Forest Health Protection assistance to States for an emerging eastern spruce budworm outbreak approaching the northeastern U.S. border: *Provided further*, That with respect to the preceding proviso, an award of financial assistance from the Forest Service will not be subject to a non-Federal cost-share requirement: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (*Disaster Relief Supplemental Appropriations Act, 2025*.)

Program and Financing (in millions of dollars)

Identification code 012–1105–0–2–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 State and private forestry	293	250	55
0002 Forest Legacy	69	84	85
0003 SPF Disaster Supplemental	67	189	33
0004 SPF Bipartisan Infrastructure Bill	387	349	341
0005 SPF Inflation Reduction Act	1,416	933	398
0799 Total direct obligations	2,232	1,805	912
0801 State and Private Forestry (Reimbursable)	149	39	
0900 Total new obligations, unexpired accounts	2,381	1,844	912
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,056	1,520	711
1001 Discretionary unobligated balance brought fwd, Oct 1	606		
1010 Unobligated balance transfer to other accts [012–1106]	-2		
1010 Unobligated balance transfer to other accts [513–1200]	-10		
1011 Unobligated balance transfer from other acct [012–1104]	4		
1021 Recoveries of prior year unpaid obligations	24		
1033 Recoveries of prior year paid obligations	5		
1070 Unobligated balance (total)	3,077	1,520	711

Budget authority:			
Appropriations, discretionary:			
1100	Appropriation - State and Private [PL 117–328]	251	165
1100	Appropriation - State and Private [P.L. 117–328] (Salaries and Exp)	52	119
1100	Appropriation (Disaster Supp PL 118–158)	208	
1120	Appropriations transferred to other acct [012–1122]	-5	
1160	Appropriation, discretionary (total)	298	492
Advance appropriations, discretionary:			
1170	Advance appropriation	305	305
1172	Advance appropriations transferred to other accounts [012–1122]	-26	
1172	Advance appropriations transferred to other accounts [012–0900]	-2	-2
1180	Advanced appropriation, discretionary (total)	277	303
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) (LWCF-GAOA)	98	94
1203	Appropriation (previously unavailable)(special or trust)	5	5
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5
1260	Appropriations, mandatory (total)	93	94
Spending authority from offsetting collections, discretionary:			
1700	Collected	113	146
1701	Change in uncollected payments, Federal sources	43	
1750	Spending auth from offsetting collections, disc (total)	156	146
1900	Budget authority (total)	824	1,035
1930	Total budgetary resources available	3,901	2,555
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,520	711
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,659	3,392
3010	New obligations, unexpired accounts	2,381	1,844
3020	Outlays (gross)	-616	-868
3040	Recoveries of prior year unpaid obligations, unexpired	-24	
3041	Recoveries of prior year unpaid obligations, expired	-8	
3050	Unpaid obligations, end of year	3,392	4,368
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-268	-289
3070	Change in uncollected pymts, Fed sources, unexpired	-43	
3071	Change in uncollected pymts, Fed sources, expired	22	
3090	Uncollected pymts, Fed sources, end of year	-289	-289
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,391	3,103
3200	Obligated balance, end of year	3,103	4,079
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	731	941
Outlays, gross:			
4010	Outlays from new discretionary authority	62	380
4011	Outlays from discretionary balances	457	236
4020	Outlays, gross (total)	519	616
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-123	-25
4033	Non-Federal sources	-5	-121
4040	Offsets against gross budget authority and outlays (total)	-128	-146
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-43	
4052	Offsetting collections credited to expired accounts	10	
4053	Recoveries of prior year paid obligations, unexpired accounts	5	
4060	Additional offsets against budget authority only (total)	-28	
4070	Budget authority, net (discretionary)	575	795
4080	Outlays, net (discretionary)	391	470
Mandatory:			
4090	Budget authority, gross	93	94
Outlays, gross:			
4100	Outlays from new mandatory authority	2	17
4101	Outlays from mandatory balances	95	235
4110	Outlays, gross (total)	97	252
4180	Budget authority, net (total)	668	889
4190	Outlays, net (total)	488	722

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	668	889	395
Outlays	488	722	969
Legislative proposal, not subject to PAYGO:			
Budget Authority			-293
Total:			
Budget Authority	668	889	102
Outlays	488	722	969

The Budget does not request new funding for these program; instead, the agency will strategically utilize existing carryover balances to responsibly and effectively terminate these programs.

Object Classification (in millions of dollars)

Identification code 012–1105–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	57	67	7
11.3 Other than full-time permanent	1		
11.5 Other personnel compensation	2		
11.9 Total personnel compensation	60	67	7
12.1 Civilian personnel benefits	23	26	3
13.0 Benefits for former personnel		1	46
21.0 Travel and transportation of persons	4	11	
22.0 Transportation of things		3	
25.2 Other services from non-Federal sources	12	15	8
25.3 Other goods and services from Federal sources	6	16	16
25.5 Research and development contracts	5	3	1
26.0 Supplies and materials	1	2	1
41.0 Grants, subsidies, and contributions	2,121	1,661	830
99.0 Direct obligations	2,232	1,805	912
99.0 Reimbursable obligations	148	39	
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	2,381	1,844	912

Employment Summary

Identification code 012–1105–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	520	476	37
2001 Reimbursable civilian full-time equivalent employment	97	95	

STATE, PRIVATE AND TRIBAL FORESTRY
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012–1105–2–2–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 State and private forestry			-55
0004 SPF Bipartisan Infrastructure Bill			-341
0005 SPF Inflation Reduction Act			-116
0799 Total direct obligations			-512
0900 Total new obligations, unexpired accounts			-512
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1172 Advance appropriations transferred to other accounts [014–1125]			-293
1900 Budget authority (total)			-293
1930 Total budgetary resources available			-293
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			219
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			-512
3050 Unpaid obligations, end of year			-512

STATE, PRIVATE AND TRIBAL FORESTRY—Continued
Program and Financing—Continued

Identification code 012–1105–2–2–302	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			-512
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-293
4180 Budget authority, net (total)			-293
4190 Outlays, net (total)			

Object Classification (in millions of dollars)

Identification code 012–1105–2–2–302	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent			-7
11.9 Total personnel compensation			-7
12.1 Civilian personnel benefits			-3
25.2 Other services from non-Federal sources			-6
25.3 Other goods and services from Federal sources			-8
26.0 Supplies and materials			-1
41.0 Grants, subsidies, and contributions			-487
99.0 Direct obligations			-512
99.9 Total new obligations, unexpired accounts			-512

MANAGEMENT OF NATIONAL FOREST LANDS FOR SUBSISTENCE USES

For necessary expenses of the Forest Service to manage Federal lands in Alaska for subsistence uses under title VIII of the Alaska National Interest Lands Conservation Act (16 U.S.C. 3111 et seq.), \$770,000, to remain available through September 30, 2029.

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 012–1119–0–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Management of national forest lands for subsistence uses	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:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)	-1	-3	-1
3050 Unpaid obligations, end of year	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	
3200 Obligated balance, end of year	2		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority		1	1
4011 Outlays from discretionary balances	1	2	
4020 Outlays, gross (total)	1	3	1
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)	1	3	1

The 2026 Budget requests \$770,000 for Management of National Forest Lands for Subsistence Uses. Funding under this program primarily supports fisheries and wildlife population assessments and forecasts, and the enforcement of harvest laws and regulations, to ensure that the subsistence needs

of qualified rural Alaskans are met under the Alaska National Interest Lands Conservation Act (Public Law 96–487).

Object Classification (in millions of dollars)

Identification code 012–1119–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources		1	1
41.0 Grants, subsidies, and contributions	1	2	2
99.0 Direct obligations	1	3	3
99.5 Adjustment for rounding		-2	-2
99.9 Total new obligations, unexpired accounts	1	1	1

WILDLAND FIRE 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 012–1115–0–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Wildland fire management	2,649	2,952	2,801
0002 WFM Bipartisan Infrastructure Law	139	139	100
0003 WFM Inflation Reduction Act	639	176	145
0004 WFM Fire Reserve Transfer	2,300	1,977	2,070
0799 Total direct obligations	5,727	5,244	5,116
0801 Wildland Fire Management (Reimbursable)	69	10	10
0900 Total new obligations, unexpired accounts	5,796	5,254	5,126
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,359	876	1,558
1001 Discretionary unobligated balance brought fwd, Oct 1	407	556	
1010 Unobligated balance transfer to other accts [012–1106]	-4		
1011 Unobligated balance transfer from other acct [012–1121]	330	1,977	1,532
1011 Unobligated balance transfer from other acct [012–1104]	5		
1011 Unobligated balance transfer from other acct [012–1106]		8	
1021 Recoveries of prior year unpaid obligations	227	212	188
1033 Recoveries of prior year paid obligations	47		
1070 Unobligated balance (total)	1,964	3,073	3,278
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Preparedness (WFWF)	192	192	162
1100 Appropriation - Suppression Operations (WFSU)	1,011	1,011	1,011
1100 Appropriation - Salaries & Expenses (WFSE)	1,110	1,223	1,205
1100 Appropriation-Joint Fire Science			2
1120 Appropriations transferred to other acct [012–1122]	-45		
1120 Appropriations transferred to other acct [014–1125]		-20	
1121 Appropriations transferred from Fire Reserve [012–1121]	2,300	1,226	
1160 Appropriation, discretionary (total)	4,568	3,632	2,380
Advance appropriations, discretionary:			
1170 Advance appropriation	36	36	36
1172 Advance appropriations transferred to other accounts [012–1106]		-5	
1172 Advance appropriations transferred to other accounts [012–1122]	-4	-3	
1173 Advance appropriations transferred from other accounts [012–1106]	59	79	
1180 Advanced appropriation, discretionary (total)	91	107	36
Spending authority from offsetting collections, discretionary:			
1700 Collected	48		
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	49		
1900 Budget authority (total)	4,708	3,739	2,416
1930 Total budgetary resources available	6,672	6,812	5,694
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	876	1,558	568

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,751	1,994	3,240
3010 New obligations, unexpired accounts	5,796	5,254	5,126
3011 Obligations ("upward adjustments"), expired accounts	14		

3020	Outlays (gross)	-5,334	-3,796	-4,234
3040	Recoveries of prior year unpaid obligations, unexpired	-227	-212	-188
3041	Recoveries of prior year unpaid obligations, expired	-6		
3050	Unpaid obligations, end of year	1,994	3,240	3,944
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-16	-17	-17
3070	Change in uncollected pymts, Fed sources, unexpired	-1		
3090	Uncollected pymts, Fed sources, end of year	-17	-17	-17
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,735	1,977	3,223
3200	Obligated balance, end of year	1,977	3,223	3,927

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	4,708	3,739	2,416
	Outlays, gross:			
4010	Outlays from new discretionary authority	3,804	2,972	2,279
4011	Outlays from discretionary balances	1,117	340	1,575
4020	Outlays, gross (total)	4,921	3,312	3,854
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-6		
4033	Non-Federal sources	-48		
4034	Offsetting governmental collections	-41		
4040	Offsets against gross budget authority and outlays (total)	-95		
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1		
4053	Recoveries of prior year paid obligations, unexpired accounts	47		
4060	Additional offsets against budget authority only (total)	46		
4070	Budget authority, net (discretionary)	4,659	3,739	2,416
4080	Outlays, net (discretionary)	4,826	3,312	3,854
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	413	484	380
4180	Budget authority, net (total)	4,659	3,739	2,416
4190	Outlays, net (total)	5,239	3,796	4,234

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	4,659	3,739	2,416
Outlays	5,239	3,796	4,234
Legislative proposal, not subject to PAYGO:			
Budget Authority			-2,416
Total:			
Budget Authority	4,659	3,739	
Outlays	5,239	3,796	4,234

Object Classification (in millions of dollars)

Identification code 012-1115-0-1-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	602	1,159	1,115
11.3 Other than full-time permanent	53		
11.5 Other personnel compensation	563	101	97
11.8 Special personal services payments	96		
11.9 Total personnel compensation	1,314	1,260	1,212
12.1 Civilian personnel benefits	711	681	655
13.0 Benefits for former personnel		5	
21.0 Travel and transportation of persons	173	155	152
22.0 Transportation of things	12	10	10
23.2 Rental payments to others	3	3	3
23.3 Communications, utilities, and miscellaneous charges	6	5	5
25.1 Advisory and assistance services	1		
25.2 Other services from non-Federal sources	2,229	1,987	1,959
25.3 Other goods and services from Federal sources	189	169	167
25.5 Research and development contracts	2	2	2
25.7 Operation and maintenance of equipment	3	2	
26.0 Supplies and materials	190	169	167
31.0 Equipment	11	10	10
32.0 Land and structures	2	2	2
41.0 Grants, subsidies, and contributions	881	784	771
99.0 Direct obligations	5,727	5,244	5,115
99.0 Reimbursable obligations	66	10	10
99.5 Adjustment for rounding	3		1

99.9	Total new obligations, unexpired accounts	5,796	5,254	5,126
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Employment Summary

Identification code 012-1115-0-1-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	12,143	11,304	10,560
2001 Reimbursable civilian full-time equivalent employment	20		

WILDLAND FIRE MANAGEMENT

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012-1115-2-1-302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Wildland fire management			-2,775
0002 WFM Bipartisan Infrastructure Law			-100
0003 WFM Inflation Reduction Act			-145
0004 WFM Fire Reserve Transfer			-2,070
0799 Total direct obligations			-5,090
0801 Wildland Fire Management (Reimbursable)			-10
0900 Total new obligations, unexpired accounts			-5,100

Budgetary resources:

Unobligated balance:			
1021 Recoveries of prior year unpaid obligations			-188
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Preparedness (WFWF)			-162
1100 Appropriation - Suppression Operations (WFSU)			-1,011
1100 Appropriation - Salaries & Expenses (WFSE)			-1,205
1100 Appropriation-Joint Fire Science			-2
1160 Appropriation, discretionary (total)			-2,380
Advance appropriations, discretionary:			
1172 Advance appropriations transferred to other accounts [014-1125]			-36
1900 Budget authority (total)			-2,416
1930 Total budgetary resources available			-2,604
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			2,496

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			-5,100
3040 Recoveries of prior year unpaid obligations, unexpired			188
3050 Unpaid obligations, end of year			-4,912
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			-4,912

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross			-2,416
4180 Budget authority, net (total)			-2,416
4190 Outlays, net (total)			

The 2026 Budget does not request new funding for this account. The 2026 Budget reforms Federal wildland fire management to create operational efficiencies by unifying Federal wildland fire responsibilities from the Department of Agriculture and across the Department of the Interior into a unified new U.S. Wildland Fire Service in the Department of the Interior. Contingent upon authorization, the Forest Service will support the responsible and effective transfer of this program. Please see the Department of the Interior section of the Budget Appendix for more information.

Object Classification (in millions of dollars)

Identification code 012-1115-2-1-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			-1,115
11.5 Other personnel compensation			-97
11.9 Total personnel compensation			-1,212
12.1 Civilian personnel benefits			-655
21.0 Travel and transportation of persons			-152

WILDLAND FIRE MANAGEMENT—Continued

Object Classification—Continued

Identification code 012–1115–2–1–302	2024 actual	2025 est.	2026 est.
22.0 Transportation of things			-10
23.2 Rental payments to others			-3
23.3 Communications, utilities, and miscellaneous charges			-5
25.2 Other services from non-Federal sources			-1,933
25.3 Other goods and services from Federal sources			-167
25.5 Research and development contracts			-2
26.0 Supplies and materials			-167
31.0 Equipment			-10
32.0 Land and structures			-2
41.0 Grants, subsidies, and contributions			-771
99.0 Direct obligations			-5,089
99.0 Reimbursable obligations			-10
99.5 Adjustment for rounding			-1
99.9 Total new obligations, unexpired accounts			-5,100

Employment Summary

Identification code 012–1115–2–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment			-10,560

FOREST SERVICE OPERATIONS

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Forest Service, not otherwise provided for, \$759,000,000, to remain available through September 30, 2029: Provided, That a portion of the funds made available under this heading shall be for the base salary and expenses of employees in the Chief's Office, the Work Environment and Performance Office, the Business Operations Deputy Area, and the Chief Financial Officer's Office to carry out administrative and general management support functions: Provided further, That funds provided under this heading shall be available for the costs of facility maintenance, repairs, and leases for buildings and sites where these administrative, general management and other Forest Service support functions take place; the costs of all utility and telecommunication expenses of the Forest Service, as well as business services; and, for information technology, including cybersecurity requirements: Provided further, That funds provided under this heading may be used for necessary expenses to carry out administrative and general management support functions of the Forest Service not otherwise provided for and necessary for its operation.

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

【FOREST SERVICE OPERATIONS】

【 For an additional amount for "Forest Service Operations", \$68,100,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 012–1122–0–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 FS Operations Direct	1,238	1,058	907
0002 FSO Disaster Supplemental	27	27	40
0003 FSO Bipartisan Infrastructure Law	112	77	4
0799 Total direct obligations	1,377	1,162	951
0801 Forest Service Operations (Reimbursable)	3	5	1
0900 Total new obligations, unexpired accounts	1,380	1,167	952
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	114	88	301
1021 Recoveries of prior year unpaid obligations	35	13	13
1070 Unobligated balance (total)	149	101	314

Budget authority:

Appropriations, discretionary:			
1100 Appropriation FS Operations [P.L. 119–4]	761	761	502
1100 Appropriation FS Operations [P.L. 119–4] (Salaries and Exp.)	389	389	257
1100 Appropriation [FS Ops Disaster Supplements P.L. 118–158]		68	
1120 Appropriations transferred to other acct [014–1125]	-5		
1121 Appropriations transferred from other acct [012–1103]	4	93	
1121 Appropriations transferred from other acct [012–1105]	5		
1121 Appropriations transferred from other acct [012–1106]	7		
1121 Appropriations transferred from other acct [012–1115]	45		
1121 Appropriations transferred from other acct [012–1104]	5		
1160 Appropriation, discretionary (total)	1,211	1,311	759
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [012–1103]	9		
1173 Advance appropriations transferred from other accounts [012–1105]	26		
1173 Advance appropriations transferred from other accounts [012–1106]	66	51	
1173 Advance appropriations transferred from other accounts [012–1115]	4	3	
1180 Advanced appropriation, discretionary (total)	105	54	
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	1	
1701 Change in uncollected payments, Federal sources	1	1	
1750 Spending auth from offsetting collections, disc (total)	3	2	
1900 Budget authority (total)	1,319	1,367	759
1930 Total budgetary resources available	1,468	1,468	1,073
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	88	301	121

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	525	508	62
3010 New obligations, unexpired accounts	1,380	1,167	952
3020 Outlays (gross)	-1,362	-1,600	-908
3040 Recoveries of prior year unpaid obligations, unexpired	-35	-13	-13
3050 Unpaid obligations, end of year	508	62	93
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	524	506	59
3200 Obligated balance, end of year	506	59	90

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,319	1,367	759
Outlays, gross:			
4010 Outlays from new discretionary authority	935	1,131	721
4011 Outlays from discretionary balances	427	469	187
4020 Outlays, gross (total)	1,362	1,600	908
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-1	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	-1	
4070 Budget authority, net (discretionary)	1,316	1,365	759
4080 Outlays, net (discretionary)	1,360	1,599	908
4180 Budget authority, net (total)	1,316	1,365	759
4190 Outlays, net (total)	1,360	1,599	908

Forest Service Operations.—The 2026 Budget requests \$759 million for Forest Service Operations to support staff Salaries and Expenses, facilities maintenance and leases, information technology, and administrative support for the agency.

The Budget requests \$257 million for Salaries and Expenses for employees in the Chief's Office, the Business Operations Deputy Area, and the Chief Financial Officer's office to carry out administrative and general management support functions.

For Forest Service Facilities Maintenance and Leases, the 2026 Budget requests \$112 million primarily for leased facilities and life and safety related facility maintenance activities. For Information Technology and Centralized Processing, the 2026 Budget requests \$296 million. For Organ-

izational Services, such as utility expenses, janitorial services, and other administrative support functions, the 2026 Budget requests \$94 million.

Object Classification (in millions of dollars)

Identification code 012–1122–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	296	301	177
11.3 Other than full-time permanent	1		
11.5 Other personnel compensation	8		1
11.9 Total personnel compensation	305	301	178
12.1 Civilian personnel benefits	114	113	66
13.0 Benefits for former personnel	22	22	72
21.0 Travel and transportation of persons	7	6	5
23.1 Rental payments to GSA	46	34	30
23.2 Rental payments to others	63	48	44
23.3 Communications, utilities, and miscellaneous charges	99	83	72
24.0 Printing and reproduction	1	1	
25.1 Advisory and assistance services	1		
25.2 Other services from non-Federal sources	99	97	84
25.3 Other goods and services from Federal sources	494	371	322
25.4 Operation and maintenance of facilities	2	2	2
25.5 Research and development contracts	2	2	2
25.7 Operation and maintenance of equipment	14	6	6
26.0 Supplies and materials	23	18	16
31.0 Equipment	67	45	39
32.0 Land and structures	9	7	6
41.0 Grants, subsidies, and contributions	8	6	5
99.0 Direct obligations	1,376	1,162	949
99.0 Reimbursable obligations	3	3	3
99.5 Adjustment for rounding	1	2	
99.9 Total new obligations, unexpired accounts	1,380	1,167	952

Employment Summary

Identification code 012–1122–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	3,138	3,006	1,718
2001 Reimbursable civilian full-time equivalent employment	2		
3001 Allocation account civilian full-time equivalent employment	92		

WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

(INCLUDING TRANSFERS OF FUNDS)

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 012–1121–0–1–302	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,675	2,345	1,532
1010 Unobligated balance transfer to other accts [012–1115]	-330	-1,977	-1,532
1070 Unobligated balance (total)	2,345	368	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,300	2,390	2,470
1120 Appropriations transferred to other acct [012–1115]	-2,300	-1,226	
1160 Appropriation, discretionary (total)		1,164	2,470
1930 Total budgetary resources available	2,345	1,532	2,470
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,345	1,532	2,470
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		1,164	2,470
4180 Budget authority, net (total)		1,164	2,470
4190 Outlays, net (total)			

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority		1,164	2,470
Legislative proposal, not subject to PAYGO:			
Budget Authority			-2,470
Total:			
Budget Authority		1,164	
Outlays			

WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012–1121–2–1–302	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [014–0130]			-1,532
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			-2,470
1930 Total budgetary resources available			-4,002
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-4,002
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-2,470
4180 Budget authority, net (total)			-2,470
4190 Outlays, net (total)			

The 2026 Budget does not request new funding for this account. The 2026 Budget reforms Federal wildland fire management to create operational efficiencies by unifying Federal wildland fire responsibilities from the Department of Agriculture and across the Department of the Interior into a unified new U.S. Wildland Fire Service (USWFS) in the Department of the Interior. Contingent upon authorization, the Forest Service will support the responsible and effective transfer of this program. Please see the Department of the Interior section of the Budget Appendix for more information.

RANGE BETTERMENT FUND

For necessary expenses of range rehabilitation, protection, and improvement, 50 percent of all moneys received during the prior fiscal year, as fees for grazing domestic livestock on lands in National Forests in the 16 Western States, pursuant to section 401(b)(1) of Public Law 94–579, to remain available through September 30, 2029, of which not to exceed 6 percent shall be available for administrative expenses associated with on-the-ground range rehabilitation, protection, and improvements.

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 012–5207–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			1
Receipts:			
Current law:			
1130 Receipts, Cooperative Range Improvements	3	3	3
2000 Total: Balances and receipts	3	3	4
Appropriations:			
Current law:			
2101 Range Betterment Fund		-2	-1
2103 Range Betterment Fund	-3		
2199 Total current law appropriations	-3	-2	-1
2999 Total appropriations	-3	-2	-1
5099 Balance, end of year		1	3

RANGE BETTERMENT FUND—Continued
Program and Financing (in millions of dollars)

Identification code 012–5207–0–2–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Range betterment fund	3	3	2
0900 Total new obligations, unexpired accounts	3	3	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)		2	1
1103 Appropriation (previously unavailable)(special or trust)	3		
1160 Appropriation, discretionary (total)	3	2	1
1930 Total budgetary resources available	6	5	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	2	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			2
3010 New obligations, unexpired accounts	3	3	2
3020 Outlays (gross)	-3	-1	-2
3050 Unpaid obligations, end of year		2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			2
3200 Obligated balance, end of year		2	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	2	1
Outlays, gross:			
4010 Outlays from new discretionary authority	1	1	1
4011 Outlays from discretionary balances	2		1
4020 Outlays, gross (total)	3	1	2
4180 Budget authority, net (total)	3	2	1
4190 Outlays, net (total)	3	1	2

The 2026 Budget requests \$1.175 million for the Range Betterment Fund to improve National Forest System lands in western States. The Federal Land Policy and Management Act of 1976 (43 U.S.C. 1751), as amended, authorizes the use of fifty percent of fees received for grazing domestic livestock on National Forest System lands to protect and improve rangeland health and productivity. This program emphasizes essential structural and non-structural improvements prescribed in grazing allotment management plans. The program will continue to support rangeland improvement efforts that help reduce range deterioration, improve forage conditions for wildlife, protect watersheds, and increase livestock production.

Object Classification (in millions of dollars)

Identification code 012–5207–0–2–302	2024 actual	2025 est.	2026 est.
26.0 Direct obligations: Supplies and materials	2	2	1
99.0 Direct obligations	2	2	1
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	3	3	2

COMMUNICATIONS SITE ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

Amounts collected in this fiscal year pursuant to section 8705(f)(2) of the Agriculture Improvement Act of 2018 (Public Law 115–334), shall be deposited in the special account established by section 8705(f)(1) of such Act, shall be available to cover the costs described in subsection (c)(3) of such section of such Act, and shall remain available until expended: Provided, That such amounts shall be transferred to the "National Forest System" account.

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

The 2026 Budget requests \$2 million for Communications Site Administration to be offset by Communication Site receipts. These funds will provide the Forest Service with resources to manage existing communication sites and support the expansion of wireless and fiber optic capabilities for unserved or underserved communities and rural areas. This expansion will enhance coordination during emergency response situations, and increase overall safety for visitors, Forest Service staff, and first responders.

STEWARDSHIP CONTRACTING PRODUCT SALES

Program and Financing (in millions of dollars)

Identification code 012–5540–0–2–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Stewardship contracting	32	32	33
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	65	61	60
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	67	61	60
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	27	31	31
1203 Appropriation (previously unavailable)(special or trust)	1	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	26	31	31
1900 Budget authority (total)	26	31	31
1930 Total budgetary resources available	93	92	91
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	61	60	58
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	27	29	49
3010 New obligations, unexpired accounts	32	32	33
3020 Outlays (gross)	-28	-12	-37
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	29	49	45
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	27	29	49
3200 Obligated balance, end of year	29	49	45
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	26	31	31
Outlays, gross:			
4100 Outlays from new mandatory authority	2	4	4
4101 Outlays from mandatory balances	26	8	33
4110 Outlays, gross (total)	28	12	37
4180 Budget authority, net (total)	26	31	31
4190 Outlays, net (total)	28	12	37

Stewardship Contracting Product Sales.—Stewardship contracting allows the Forest Service to offset project cost by applying the value of timber or other forest products to achieve land and resource management objectives. If the value of timber or other forest products exceeds the cost of the resource treatments, the excess receipts are retained in the Stewardship Contracting Fund. These receipts can be used for other Stewardship projects until they are expended. The Agricultural Act of 2014 permanently reauthorized this authority. Generally, stewardship contracts must be completed in 10 years. Section 207 of the FY2018 omnibus appropriations bill (P.L. 115–141), authorizes the extension of contract terms on a one-time basis to 20 years for lands in specified areas. In addition, Sec. 204 of the bill authorized the obligation of funds to be used for contract cancellation or termination costs in economically or programatically viable stages over multiple years, instead of in the first year of the contract, making it more viable to use stewardship contracts to actively manage and restore forests. Longer contract periods may incentivize industry to expand milling capacity and to invest in areas where mills are scarce.

Object Classification (in millions of dollars)

Identification code 012-5540-0-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	6	7	2
12.1 Civilian personnel benefits	2	3	2
25.2 Other services from non-Federal sources	13	11	17
25.3 Other goods and services from Federal sources	1	1	2
26.0 Supplies and materials	1	1	1
41.0 Grants, subsidies, and contributions	7	6	8
99.0 Direct obligations	30	29	32
99.5 Adjustment for rounding	2	3	1
99.9 Total new obligations, unexpired accounts	32	32	33

Employment Summary

Identification code 012-5540-0-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	73	47	11

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	16	16	16
2000 Total: Balances and receipts	16	16	16
Appropriations:			
Current law:			
2103 National Parks and Public Land Legacy Restoration Fund	-16	-16	-16
2132 National Parks and Public Land Legacy Restoration Fund	16	16	.....
2199 Total current law appropriations .....	.....	.....	-16
2999 Total appropriations .....	.....	.....	-16
5099 Balance, end of year	16	16	.....

Program and Financing (in millions of dollars)

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 National Parks and Public Land Legacy Restoration	166	185	185
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	365	499	643
1011 Unobligated balance transfer from other acct [014-5715] .....	.....	40	43
1021 Recoveries of prior year unpaid obligations	4	4	4
1070 Unobligated balance (total)	369	543	690
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)	16	16	16
1221 Appropriations transferred from other acct [014-5715]	296	285	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-16	-16	.....
1260 Appropriations, mandatory (total)	296	285	16
1930 Total budgetary resources available	665	828	706
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	499	643	521

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	218	209	281
3010 New obligations, unexpired accounts	166	185	185
3020 Outlays (gross)	-171	-109	-342
3040 Recoveries of prior year unpaid obligations, unexpired	-4	-4	-4
3050 Unpaid obligations, end of year	209	281	120
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	218	209	281
3200 Obligated balance, end of year	209	281	120

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	296	285	16

Outlays, gross:

4100 Outlays from new mandatory authority	5	31	8
4101 Outlays from mandatory balances	166	78	334
4110 Outlays, gross (total)	171	109	342
4180 Budget authority, net (total)	296	285	16
4190 Outlays, net (total)	171	109	342

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	296	285	16
Outlays	171	109	342
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	285
Outlays .....	.....	.....	31
Total:			
Budget Authority	296	285	301
Outlays	171	109	373

On August 4, 2020, the Great American Outdoors Act established the National Parks and Public Lands Legacy Restoration Fund to address the backlog of deferred maintenance at the Department of the Interior and the Forest Service. The original authorization established the Fund to be supported by an annual deposit for five years based on 50 percent of all Federal energy development revenue from the prior year that would otherwise be credited or deposited as miscellaneous receipts to the Treasury. The Departments of the Interior and Agriculture annually submit project proposals to Congress, execute projects, and monitor results and program performance. The 2026 Budget proposed to reauthorize the Fund at the original level and length, with up to \$285 million authorized annually for Forest Service deferred maintenance projects.

Object Classification (in millions of dollars)

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	7	8	8
11.3 Other than full-time permanent	1	1	1
11.9 Total personnel compensation	8	9	9
12.1 Civilian personnel benefits	3	4	4
25.2 Other services from non-Federal sources	86	95	95
25.3 Other goods and services from Federal sources	23	25	25
25.4 Operation and maintenance of facilities	1	1	1
26.0 Supplies and materials	2	3	3
32.0 Land and structures	20	23	23
41.0 Grants, subsidies, and contributions	21	24	24
99.0 Direct obligations	164	184	184
99.5 Adjustment for rounding	2	1	1
99.9 Total new obligations, unexpired accounts	166	185	185

Employment Summary

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	97	90	97

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 National Parks and Public Land Legacy Restoration	185
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	285
1930 Total budgetary resources available	285

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND—Continued

Program and Financing—Continued

Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			100
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			185
3020 Outlays (gross)			-31
3050 Unpaid obligations, end of year			154
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			154

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			285
Outlays, gross:			
4100 Outlays from new mandatory authority			31
4180 Budget authority, net (total)			285
4190 Outlays, net (total)			31

Object Classification (in millions of dollars)

Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			8
11.3 Other than full-time permanent			1
11.9 Total personnel compensation			9
12.1 Civilian personnel benefits			4
25.2 Other services from non-Federal sources			95
25.3 Other goods and services from Federal sources			25
25.4 Operation and maintenance of facilities			1
26.0 Supplies and materials			3
32.0 Land and structures			23
41.0 Grants, subsidies, and contributions			24
99.0 Direct obligations			184
99.5 Adjustment for rounding			1
99.9 Total new obligations, unexpired accounts			185

Employment Summary

Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment			97

RECREATION RESIDENCE PROGRAM

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			2
Receipts:			
Current law:			
1130 Cabin User and Transfer Fees, Recreation Residence Program		34	34
2000 Total: Balances and receipts		34	36
Appropriations:			
Current law:			
2101 Recreation Residence Program		-34	-34
2103 Recreation Residence Program		-2	-2
2132 Recreation Residence Program		2	2
2199 Total current law appropriations		-32	-34
2999 Total appropriations		-32	-34
5099 Balance, end of year		2	2

Program and Financing (in millions of dollars)

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Recreation Residence Program [012-5644]		32	34
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		34	34
1203 Appropriation (previously unavailable)(special or trust)			2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced		-2	-2
1260 Appropriations, mandatory (total)		32	34
1930 Total budgetary resources available		32	34

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			24
3010 New obligations, unexpired accounts		32	34
3020 Outlays (gross)		-8	-21
3050 Unpaid obligations, end of year		24	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			24
3200 Obligated balance, end of year		24	37

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		32	34
Outlays, gross:			
4100 Outlays from new mandatory authority		8	8
4101 Outlays from mandatory balances			13
4110 Outlays, gross (total)		8	21
4180 Budget authority, net (total)		32	34
4190 Outlays, net (total)		8	21

Object Classification (in millions of dollars)

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent		20	20
11.9 Total personnel compensation		20	20
12.1 Civilian personnel benefits		1	1
26.0 Supplies and materials		11	13
99.9 Total new obligations, unexpired accounts		32	34

Employment Summary

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment		138	138

LAND ACQUISITION

ACQUISITION OF LANDS FOR NATIONAL FORESTS SPECIAL ACTS

For acquisition of lands within the exterior boundaries of the Cache, Uinta, and Wasatch National Forests, Utah; the Toiyabe National Forest, Nevada; and the Angeles, San Bernardino, Sequoia, and Cleveland National Forests, California; and the Ozark-St. Francis and Ouachita National Forests, Arkansas; as authorized by law, \$450,000, to be derived from forest receipts.

ACQUISITION OF LANDS TO COMPLETE LAND EXCHANGES

For acquisition of lands, such sums, to be derived from funds deposited by State, county, or municipal governments, public school districts, or other public school authorities, and for authorized expenditures from funds deposited by non-Federal parties pursuant to Land Sale and Exchange Acts, pursuant to the Act of December 4, 1967 (16 U.S.C. 484a), to remain available through September 30, 2029, (16 U.S.C. 516-617a, 555a; Public Law 96-586; Public Law 76-589, Public Law 76-591; and Public Law 78-310).

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 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	24	35	36
Receipts:			
Current law:			
1130 Deposits, Acquisitions of Lands for National Forests, Special Acts	1	1	1
1130 Land Acquisition Proceeds for Exchanges, Acquisition of Lands to Complete Land Exchanges	12	4	4
1199 Total current law receipts	13	5	5
1999 Total receipts	13	5	5
2000 Total: Balances and receipts	37	40	41
Appropriations:			
Current law:			
2101 LWCF Land Acquisition and Deferred Maintenance	-9	-4	-4
2103 LWCF Land Acquisition and Deferred Maintenance	-7	-7	-7
2132 LWCF Land Acquisition and Deferred Maintenance	7	7	7
2199 Total current law appropriations	-2	-4	-4
2999 Total appropriations	-2	-4	-4
5099 Balance, end of year	35	36	37

Program and Financing (in millions of dollars)

Identification code 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Land Acquisition (12X5004 LALW) Discretionary	13	12	9
0002 Land Facilities Enhancement (12X5216 EXSC/SL) Mandatory	4	6	6
0003 Land Acquisition - Special Acts (12Y5208) Discretionary	1	1	1
0004 Land Acquisition (12X5004 LALW) Mandatory	72	84	198
0900 Total new obligations, unexpired accounts	90	103	214
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	343	388	416
1001 Discretionary unobligated balance brought fwd, Oct 1	67	54
1021 Recoveries of prior year unpaid obligations .....		2	2
1070 Unobligated balance (total)	343	390	418
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation: Land for Natl Forests Special Acts (5208 ACAC)	1	1	1
Appropriations, mandatory:			
1201 Appropriation: Acquisition of Lands to Complete Land Exchanges (5216 EXSC EXSL)	9	4	4
1201 Appropriation: Land Acquisition (5004 GAOA)	133	124	126
1203 Appropriation (previously unavailable)(special or trust) ....		7	7
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-7	-7	-7
1260 Appropriations, mandatory (total)	135	128	130
1900 Budget authority (total)	136	129	131
1930 Total budgetary resources available	479	519	549
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1
1941 Unexpired unobligated balance, end of year	388	416	335
Special and non-revolving trust funds:			
1951 Unobligated balance expiring	1
1952 Expired unobligated balance, start of year	1	2	2
1953 Expired unobligated balance, end of year	1	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	12	38
3010 New obligations, unexpired accounts	90	103	214
3020 Outlays (gross)	-87	-75	-114
3040 Recoveries of prior year unpaid obligations, unexpired .....		-2	-2
3041 Recoveries of prior year unpaid obligations, expired	-1
3050 Unpaid obligations, end of year	12	38	136
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	12	38
3200 Obligated balance, end of year	12	38	136

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....		1	1

4011 Outlays from discretionary balances	12	1
4020 Outlays, gross (total)	12	2	1
Mandatory:			
4090 Budget authority, gross	135	128	130
Outlays, gross:			
4100 Outlays from new mandatory authority	16	56	56
4101 Outlays from mandatory balances	59	17	57
4110 Outlays, gross (total)	75	73	113
4180 Budget authority, net (total)	136	129	131
4190 Outlays, net (total)	87	75	114

Acquisition of Lands for National Forests, Special Acts.—To acquire lands within critical watersheds to provide soil stabilization and restoration of vegetation. Public Laws 76–589, 76–591 and 78–310 (54 Stat. 297, 298, 299, and 402; and 58 Stat. 227–228) authorize appropriations for the purchase of lands within the following national forests: the Cache, Uinta, and Wasatch, in Utah; the Toiyabe, in Nevada; the Angeles, Cleveland, San Bernardino, and Sequoia, in California; and the Ozark and Ouachita, in Arkansas. Appropriations are made from receipts on these national forests. The 2026 Budget requests \$450,000 in funding for Special Acts with funds derived from forest receipts.

Acquisition of Lands to Complete Land Exchanges.—Deposits are made by State, county, or municipal governments, public school authorities, or non-Federal parties, and are used to acquire lands for the National Forest System or other authorized purposes. The 2026 Budget requests \$100,000 in funding for Acquisition of Lands to complete land exchanges with funds derived from these deposits.

Object Classification (in millions of dollars)

Identification code 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	6	6	10
12.1 Civilian personnel benefits	2	2	4
25.2 Other services from non-Federal sources	2	2	4
25.3 Other goods and services from Federal sources	1	2	4
32.0 Land and structures	77	90	189
41.0 Grants, subsidies, and contributions	1	1	2
99.0 Direct obligations	89	103	213
99.5 Adjustment for rounding	1		1
99.9 Total new obligations, unexpired accounts	90	103	214

Employment Summary

Identification code 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	58	63	60
3001 Allocation account civilian full-time equivalent employment	28	28	28

FOREST SERVICE PERMANENT APPROPRIATIONS**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	447	496	527
Receipts:			
Current law:			
1130 National Forests Fund	8	7	6
1130 National Forests Fund, Payments to States	160	70	70
1130 Timber Roads, Purchaser Elections	2	2	2
1130 National Forests Fund, Roads and Trails for States	20	21	20
1130 Timber Salvage Sales	41	40	40
1130 Deposits, Brush Disposal	7	9	9
1130 Earnings on Investments, Restoration of Forest Lands .....		3	1
1130 Rents and Charges for Quarters, Forest Service	14	13	13
1130 Timber Sales Pipeline Restoration Fund	6	7	7
1130 Recreation Enhancements Fees, Recreation Fee Demonstration Program	143	135	135
1130 Midewin National Tallgrass Prairie Rental Fees	1	1	1
1130 Charges, User Fees, and Natural Resource Utilization, Land between the Lakes, Forest Service	7	7	7
1130 Administration of Rights-of-way and Other Land Uses	2	2	2
1130 Funds Retained, Stewardship Contracting Product Sales	27	31	31
1130 National Grasslands	89	72	72

FOREST SERVICE PERMANENT APPROPRIATIONS—Continued

Special and Trust Fund Receipts—Continued

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
1130 Miscellaneous Special Funds, Forest Service	44	50	50
1199 Total current law receipts	571	470	466
1999 Total receipts	571	470	466
2000 Total: Balances and receipts	1,018	966	993
Appropriations:			
Current law:			
2101 Stewardship Contracting Product Sales	-27	-31	-31
2101 Forest Service Permanent Appropriations	-154	-70	-70
2101 Forest Service Permanent Appropriations	-2	-2	-2
2101 Forest Service Permanent Appropriations	-20	-21	-20
2101 Forest Service Permanent Appropriations	-41	-40	-40
2101 Forest Service Permanent Appropriations	-7	-9	-9
2101 Forest Service Permanent Appropriations	-6	-6	-6
2101 Forest Service Permanent Appropriations	-1	-1	-1
2101 Forest Service Permanent Appropriations	-43	-30	-30
2101 Forest Service Permanent Appropriations	-14	-13	-13
2101 Forest Service Permanent Appropriations	-6	-7	-7
2101 Forest Service Permanent Appropriations	-143	-135	-135
2101 Forest Service Permanent Appropriations	-1	-1	-1
2101 Forest Service Permanent Appropriations	-7	-7	-7
2101 Forest Service Permanent Appropriations	-2	-2	-2
2101 Forest Service Permanent Appropriations	-65	-72	-72
2103 Stewardship Contracting Product Sales	-1	-2	-2
2103 Forest Service Permanent Appropriations	-8	-8	-8
2103 Forest Service Permanent Appropriations	-9	-5	-5
2132 Stewardship Contracting Product Sales	2	2	2
2132 Forest Service Permanent Appropriations	6	5	5
2132 Forest Service Permanent Appropriations	19	8	8
2132 Forest Service Permanent Appropriations	8	8	8
2199 Total current law appropriations	-522	-439	-438
2999 Total appropriations	-522	-439	-438
5099 Balance, end of year	496	527	555

Program and Financing (in millions of dollars)

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Brush disposal (5206)	12	7	9
0002 Restoration of Forest Lands and Improvements (5215)	74	66	67
0003 Recreation fee demonstration / enhancement programs (5268)	160	120	120
0004 Timber Roads - Purchaser Election program (5202)	3	3	3
0005 Timber Salvage Sale program (5204)	48	41	42
0006 Timber Pipeline Restoration fund (includes forest botanical products) (5264)	8	6	6
0008 Midewin Tallgrass Prairie funds (5277)	1	1	1
0009 Operation and maintenance of quarters (5219)	12	14	15
0010 Land between the lakes management fund (5360)	7	7	8
0012 Administration of rights-of-way and other land uses (5361 - URRF, URMN)	6	7	7
0013 Secure Rural Schools - National Forest Fund (5201)	131	70	72
0014 Secure Rural Schools - transfers from Treasury (1117)	115		
0015 Payments to Minnesota (5213)	5	5	5
0016 Payments to Counties - National Grasslands (5896)	62	78	80
0017 Roads and Trails for States (5203)			16
0018 Licensee Program (5214)	2	1	1
0799 Total direct obligations	646	426	452
0801 Admin rights of way - Reimbursable program (5361 - URMJ)	2	5	5
0900 Total new obligations, unexpired accounts	648	431	457
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	767	737	700
1021 Recoveries of prior year unpaid obligations	24	7	7
1070 Unobligated balance (total)	791	744	707
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation: Payments to States Northern Spotted Owl Guarantee (1117)	115		
1201 Appropriation: Payment to States, National Forest Fund (5201)	154	70	70
1201 Appropriation: Timber Roads, Purchaser Elections (5202)	2	2	2

1201 Appropriation: Roads and Trails for States, National Forests Fund (5203)	20	21	20
1201 Appropriation: Timber Salvage Sales (5204)	41	40	40
1201 Appropriation: Expenses, Brush Disposal (5206)	7	9	9
1201 Appropriation: Payment to Minnesota (5213)	6	6	6
1201 Appropriation: Licensee Programs (5214)	1	1	1
1201 Appropriation: Restoration of Forest Lands and Improvements (5215)	43	30	30
1201 Appropriation: Operations and Maintenance of Quarters (5219)	14	13	13
1201 Appropriation: Timber Sales Pipeline Restoration Fund (5264)	6	7	7
1201 Appropriation: Recreation Fees (5268)	143	135	135
1201 Appropriation: Midewin National Tallgrass Prairie Rental Fees (5277)	1	1	1
1201 Appropriation: Land Between the Lakes Management Fund (5360)	7	7	7
1201 Appropriation: Administration of Rights of Way and Other Land Uses (5361)	2	2	2
1201 Appropriation: Payments to Counties, National Grasslands (5896)	65	72	72
1203 Appropriation (previously unavailable)(special or trust)(Rec Fees)	8	8	8
1203 Appropriation (previously unavailable)(special or trust)(All Others)	9	5	5
1232 Sequestration - Subfunction 302 (All Remaining Accts)	-6	-5	-5
1232 Sequestration - Subfunction 806 Pmts to States: 5201, 5213, 5896, 1117	-19	-8	-8
1232 Sequestration - Subfunction 303 Rec Fees: 5268	-8	-8	-8
1240 Capital transfer of appropriations to general fund	-20	-21	-20
1260 Appropriations, mandatory (total)	591	387	387
Spending authority from offsetting collections, mandatory:			
1800 Collected	3		
1900 Budget authority (total)	594	387	387
1930 Total budgetary resources available	1,385	1,131	1,094
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	737	700	637

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	134	177	208
3010 New obligations, unexpired accounts	648	431	457
3020 Outlays (gross)	-581	-393	-611
3040 Recoveries of prior year unpaid obligations, unexpired	-24	-7	-7
3050 Unpaid obligations, end of year	177	208	47
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	134	177	208
3200 Obligated balance, end of year	177	208	47

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	594	387	387
Outlays, gross:			
4100 Outlays from new mandatory authority	243	119	119
4101 Outlays from mandatory balances	338	274	492
4110 Outlays, gross (total)	581	393	611
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-3		
4180 Budget authority, net (total)	591	387	387
4190 Outlays, net (total)	578	393	611

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value		100	100
5001 Total investments, EOY: Federal securities: Par value	100	100	100

Brush Disposal.—Funds from payments made by purchasers of National Forest timber are used to dispose of or treat slash and other debris resulting from timber cutting operations (16 U.S.C. 490).

Restoration of Forest Lands and Improvements.—Funds from (1) forfeiture of deposits and bonds posted by permittees or purchasers of National Forest timber for failure to complete performance of improvement, protection, or rehabilitation work required under the permit or timber sale contract; or (2) the result of a judgment, compromise, or settlement of any claim, involving present or potential damage to lands or improvements, are used for the improvement, protection, or rehabilitation of lands under the administration of the Forest Service (16 U.S.C. 579c).

Recreation Fees, Forest Service (also referred to as the Federal Lands Recreation Enhancement Fund).—Fees collected from users of recreation facilities are used to pay for the operation, maintenance, and improvement

of recreation sites and services to maintain and enhance recreation opportunities, visitor experiences, and related fish and wildlife habitat. (16 U.S.C. 6806 et seq.).

Timber Purchaser Election Roads Construction.—Funds from timber receipts are used to construct or reconstruct roads for purchasers of timber who qualify as small businesses and elect to have the Forest Service construct the roads designated under the timber sale contract (16 U.S.C. 472a(i)).

Timber Salvage Sales.—Funds are used for salvage logging of dead, damaged, insect-infested, or down timber, and to remove such trees for stand improvement (16 U.S.C. 472a(h)).

Timber Sales Pipeline Restoration Fund.—Funds are used for the preparation of timber sales and funding the backlog of recreation projects on National Forest System lands (16 U.S.C. 1611 note).

Forest Botanical Products.—Permitting fees are based on the fair market value of forest botanical products to cover the costs of analyzing, granting, modifying, or administering permits for harvest, including the costs for environmental analyses (16 U.S.C. 528 note). The 2026 Budget proposes a one-year reauthorization of the program.

Midewin National Tallgrass Prairie Funds.—Funds collected through user and rental fees (Public Law 104–106, Div. B, (Title XXIX, sec. 2915 (b) through (f)), Feb. 10, 1996, 110 Stat. 601) can be used as follows:

Midewin National Tallgrass Prairie Rental Fees.—Available receipts from rental fees may be used for ecosystem restoration, prairie improvements, and administrative activities at the Midewin National Tallgrass Prairie.

Midewin National Tallgrass Prairie Restoration Fund.—Receipts from grazing fees, agricultural leases for row crops, sales of surplus equipment, and from the sale of any facilities and improvements, may be used for prairie ecosystem restoration, and for construction, operation and maintenance of a visitor center, recreation facilities, trails, and an administrative office.

Operation and Maintenance of Quarters.—Rents collected from employees occupying Forest Service housing facilities for operation and maintenance of employee-occupied quarters (5 U.S.C. 5911).

Land Between the Lakes Management Fund.—Amounts received from charges, user fees and natural resource use on the Land Between the Lakes National Recreation Area (LBLNRA) are deposited into this fund and are available for construction, improvement, or maintenance in the LBLNRA (16 U.S.C. 460lll–24) (P.L. 105–277, div. A, Sec. 101(e) [title V, Sec. 524], Oct. 21, 1998, 112 Stat. 2681–315, as amended by P.L. 117–328).

Cost Recovery (Lands Minor Projects, Administrative Rights-of-Way Program), and Cost Recovery (Lands Major Projects, including the Reimbursable Program).—Fees collected from applicants and holders of special use authorizations are available to pay for processing applications and monitoring compliance with special use authorizations. (31 U.S.C. 9701; 43 U.S.C. 1764(g); 30 U.S.C. 815(1); P.L. 82–137; P.L. 66–146; P.L. 94–579; 113 Stat. 1501A–196197 as amended by 118 Stat. 3105; 119 Stat. 555 and P.L. 110–161; 16 U.S.C. 46016d; 117 Stat. 294–297). This fund also includes:

Commercial Filming.—Collection of fees from commercial filming and still photography permits for maintenance of the filming site. (16 U.S.C. 460l–6d) (P.L. 106–206).

Organizational Camps.—Collection of land use fees from organizational camps located on National Forest System lands. (16 U.S.C. 6231 et seq.) (P.L. 108–7).

Payments to States, National Forests.—The Secure Rural Schools and Community Self-Determination Act of 2000 (as amended by P.L. 116–93, the Further Consolidated Appropriations Act, 2020), provides annual revenue sharing payments. These formula-based payments are made to counties that contain national forests are derived from revenues from Federal activities on the national forests in the previous calendar year, supplemented by amounts from the General Fund. The Infrastructure Investment and Jobs Act, Public Law 117–58, amended the Secure Rural Schools and Com-

munity Self-Determination Act to extend these payments through 2023, with the final payment in 2024. In the absence of this authority, eligible counties would receive 25 Percent Payments authorized under the Act of May 23, 1098.

Payment to Minnesota.—The State of Minnesota is paid 0.75 percent of the appraised value of certain Superior National Forest lands in the counties of Cook, Lake, and St. Louis for distribution to those counties (16 U.S.C. 577g).

Payments to Counties, National Grasslands.—25 percent of net revenues from the use of lands acquired under Title III of the Bankhead-Jones Act is provided to counties in which Title III-Bankhead-Jones Acquired Lands are located for funding public schools and roads. (7 U.S.C. 1012).

Roads and Trails (10 Percent) Fund.—10 percent of all National Forest Fund receipts received by the Forest Service are available to repair or reconstruct roads, bridges, and trails on NFS lands, or to correct road and trail deficiencies that adversely affect ecosystems. In 2026, mandatory receipts made available to the Roads and Trails Fund would be used primarily on road construction and maintenance to facilitate timber production from NFS lands.

Licensee Program.—Fees for the private commercial use of intellectual property are collected under regulations promulgated by the Secretary. The licensee program includes Smokey Bear to further the nationwide forest fire prevention campaign (16 U.S.C. 580p(2)) and Woodsy Owl to promote wise use of the environment (16 U.S.C. 580p(1)).

Quinault Special Management Area.—The Forest Service manages the natural resources and distributes proceeds from the sale of forest products in the Quinault Special Management Area of the Olympic National Forest. Receipts are divided between the State of Washington (45 percent), the Quinault Tribe (45 percent) and the Quinault Special Management Area fund (10 percent) for use by the Olympic National Forest to administer future timber sales. (P.L. 100–638) (102 Stat. 3327).

Site-specific Lands Acts.—Proceeds from the sale of National Forest System land pursuant to special acts passed by Congress are used for specific improvements to lands and facilities within the same national forest or State. (16 U.S.C. 484a; P.L. 90–171).

Land and Water Conservation Fund Act.—The Forest Service uses Federal land acquisition funding from the Land and Water Conservation Fund (LWCF) Act of 1965 to acquire land within or adjacent to the boundaries of national forests and within wilderness areas, and to acquire inholdings. Land acquisitions improve recreational access and create efficiencies for priority stewardship activities, such as hazardous fuels treatments and watershed protection. On August 4, 2020, the LWCF Act was amended by the Great American Outdoors Act (GAOA) to permanently fund the LWCF for investment in conservation and recreation opportunities in public and private lands. In 2026, the Forest Service proposes a new LWCF Forest Service Deferred Maintenance Program to be funded at \$111.09 million.

Object Classification (in millions of dollars)

Identification code 012–9921–0–2–999		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	71	74	46
11.3	Other than full-time permanent	6	.....	.....
11.5	Other personnel compensation	4	.....	.....
11.9	Total personnel compensation	81	74	46
12.1	Civilian personnel benefits	32	29	18
21.0	Travel and transportation of persons	3	2	2
23.3	Communications, utilities, and miscellaneous charges	1	.....	1
24.0	Printing and reproduction	1	.....	.....
25.2	Other services from non-Federal sources	109	66	80
25.3	Other goods and services from Federal sources	23	12	15
25.4	Operation and maintenance of facilities	1	.....	.....
25.5	Research and development contracts	1	.....	.....
25.7	Operation and maintenance of equipment	1	2	2
26.0	Supplies and materials	15	6	8
31.0	Equipment	4	2	2
32.0	Land and structures	9	4	5
41.0	Grants, subsidies, and contributions	363	228	275

FOREST SERVICE PERMANENT APPROPRIATIONS—Continued

Object Classification—Continued

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
99.0 Direct obligations	644	425	454
99.0 Reimbursable obligations	5	5	5
99.5 Adjustment for rounding	-1	1	-2
99.9 Total new obligations, unexpired accounts	648	431	457

Employment Summary

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	1,181	1,043	455
2001 Reimbursable civilian full-time equivalent employment	29	29	29

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 012–4605–0–4–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Working capital fund	344	342	342
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	320	450	548
1001 Discretionary unobligated balance brought fwd, Oct 1	320		
1021 Recoveries of prior year unpaid obligations	35	15	15
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	356	465	563
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	438	425	425
1930 Total budgetary resources available	794	890	988
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	450	548	646
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	215	194	176
3010 New obligations, unexpired accounts	344	342	342
3020 Outlays (gross)	-330	-345	-448
3040 Recoveries of prior year unpaid obligations, unexpired	-35	-15	-15
3050 Unpaid obligations, end of year	194	176	55
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	215	194	176
3200 Obligated balance, end of year	194	176	55
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	438	425	425
Outlays, gross:			
4010 Outlays from new discretionary authority	57	170	170
4011 Outlays from discretionary balances	273	175	278
4020 Outlays, gross (total)	330	345	448
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-125	-40	-40
4033 Non-Federal sources	-314	-385	-385
4040 Offsets against gross budget authority and outlays (total)	-439	-425	-425
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4080 Outlays, net (discretionary)	-109	-80	23
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-109	-80	23

The Working Capital Fund is a self-sustaining revolving fund that provides services to national forests, research experiment stations, other Federal agencies when necessary, State and private agencies as provided by law, and to persons who cooperate with the Forest Service in fire control

and other authorized programs. Forestry-related supply and support services include:

Equipment Services.—The Fund owns, operates, maintains, replaces, and repairs common-use, motor-driven, and similar equipment. This equipment is rented to administrative units including national forests, research experiment stations, other Forest Service units, and to other federal and non-federal agencies. Rental rates include an incremental charge which, when added to depreciation and residual value, provides funds to finance equipment replacement costs.

Aircraft Services.—The Fund operates, maintains, and repairs Forest Service-owned aircraft used in fire surveillance and suppression, and in other Forest Service programs. Aircraft replacement costs are financed from either appropriated funds or the Forest Service Working Capital Fund, or a combination of both.

Supply Services.—The Fund operates common services and provides for cost-recovery of Working Capital Fund Program Management. Common services include photo reproduction laboratories that store, reproduce, and supply aerial photographs, aerial maps, and other photographs of national forest lands. Photographic reproductions are sold to national forests, research experiment stations, and others at cost. Common services also include sign shops to manufacture special signs for regulating traffic and posting information for visitors to the national forests. These signs are sold to national forests and research experiment stations at cost.

Nurseries.—The Fund operates seed supply services that provide tree seeds for direct seeding or sowing in nurseries for the production of trees. Activities include the purchase or collection of cones, extraction of seeds, cleaning, and testing, and storage and delivery. The fund operates in conjunction with forest tree nurseries and cold storage facilities for the storage of tree seedlings. Tree seedlings are sold to national forests, State foresters, and other cooperators at cost.

Object Classification (in millions of dollars)

Identification code 012–4605–0–4–302	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	22	20	20
11.3 Other than full-time permanent		1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	23	22	22
12.1 Civilian personnel benefits	9	8	8
21.0 Travel and transportation of persons	12	10	10
22.0 Transportation of things	1	3	3
23.2 Rental payments to others		1	1
24.0 Printing and reproduction	1	1	1
25.2 Other services from non-Federal sources	9	9	9
25.3 Other goods and services from Federal sources	9	13	13
25.7 Operation and maintenance of equipment	48	44	44
26.0 Supplies and materials	58	59	59
31.0 Equipment	170	172	172
32.0 Land and structures	1		
99.0 Reimbursable obligations	341	342	342
99.5 Adjustment for rounding	3		
99.9 Total new obligations, unexpired accounts	344	342	342

Employment Summary

Identification code 012–4605–0–4–302	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	321	321	321

Trust Funds

FOREST SERVICE TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–9974–0–7–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	9	18	4

Receipts:			
Current law:			
1110	Transfers from General Fund of Amounts Equal to Certain Customs Duties, Reforestation Trust Fund	158	150
1130	Forest Service Cooperative Fund	85	86
1199	Total current law receipts	243	236
1999	Total receipts	243	236
2000	Total: Balances and receipts	252	254
Appropriations:			
Current law:			
2101	Forest Service Trust Funds	-85	-85
2101	Forest Service Trust Funds	-158	-165
2103	Forest Service Trust Funds	-5	-14
2132	Forest Service Trust Funds	14	14
2199	Total current law appropriations	-234	-250
2999	Total appropriations	-234	-250
5099	Balance, end of year	18	4

Program and Financing (in millions of dollars)

Identification code 012-9974-0-7-302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Cooperative work trust fund (8028 - CWKV CWF2)	67	71
0002	Cooperative work advance payments (8028 - CWF2)	14	26
0003	Reforestation trust fund (8046 - RTRT)	204	130
0799	Total direct obligations	285	227
0801	Reimbursable program-coop work other (8028 - CWFS)	25	24
0900	Total new obligations, unexpired accounts	310	251
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	654	612
1020	Adjustment of unobligated bal brought forward, Oct 1	4	.....
1021	Recoveries of prior year unpaid obligations	6	1
1033	Recoveries of prior year paid obligations	1	.....
1070	Unobligated balance (total)	665	613
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation: Cooperative Work Trust Fund (8028 CWKV CWF2)	85	85
1201	Appropriation: Reforestation Trust Fund (8046 RTRT)	158	165
1203	Appropriation (previously unavailable)(special or trust)	5	14
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-14	-14
1260	Appropriations, mandatory (total)	234	250
Spending authority from offsetting collections, mandatory:			
1800	Collected (CWFS)	23	36
1900	Budget authority (total)	257	286
1930	Total budgetary resources available	922	899
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	612	648
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	124	165
3010	New obligations, unexpired accounts	310	251
3020	Outlays (gross)	-263	-280
3040	Recoveries of prior year unpaid obligations, unexpired	-6	-1
3050	Unpaid obligations, end of year	165	135
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	124	165
3200	Obligated balance, end of year	165	135
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	257	286
Outlays, gross:			
4100	Outlays from new mandatory authority	6	31
4101	Outlays from mandatory balances	257	249
4110	Outlays, gross (total)	263	280
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources	-24	-36
Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....

4160	Budget authority, net (mandatory)	234	250
4170	Outlays, net (mandatory)	239	244
4180	Budget authority, net (total)	234	250
4190	Outlays, net (total)	239	244

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	6	6
5001	Total investments, EOY: Federal securities: Par value	6	6

Cooperative Work Trust Fund-Knutson Vandenberg.—This fund receives deposits from purchasers of timber to accomplish improvement work within the timber sale area. Specified work includes reforestation of harvested areas, stand improvement, prescribed burning, wildlife monitoring, and other actions to protect National Forest System lands. Funds are also used for protection, reforestation, and timber stand improvement on private lands adjacent to National Forest System lands (7 U.S.C. 2269; 16 U.S.C. 498, 535, 572, 572a, 576b, 1643; and 31 U.S.C. 1321).

Cooperative Work Trust Fund-Advanced Payments (Non-Agreement Based).—This fund receives deposits from partners and cooperators for protecting and improving resources of the National Forest System as authorized by permits or sale contracts. Deposits from multiple contributors can be pooled to support a wide variety of activities that benefit Forest and Rangeland Research, National Forest System lands, and other agency activities. Such activities include road maintenance, wildfire protection on State and private lands, and resource management programs. Multiple statutes authorize this fund including 16 U.S.C. 572 and 31 U.S.C. 1321.

Cooperative Work Trust Fund-Reimbursable Program (Agreement Based).—This fund receives deposits from partners and cooperators to protect and improve the resources of the National Forest System as authorized by cooperative agreements. These funds support a wide variety of activities that benefit and support Forest and Rangeland Research, National Forest System lands, and other agency activities. Multiple statutes authorize this fund including 16 U.S.C. 498, 16 U.S.C. 532-537, and 31 U.S.C. 1321.

Reforestation Trust Fund.—Congress created this fund to supplement the reforestation and timber stand improvement work accomplished by the Knutson Vandenberg Fund (16 U.S.C. 1606a(d)). Funds are generated from import tariffs on certain wood products. The Infrastructure Investment and Jobs Act (P.L. 117-58) removed the \$30 million annual cap on available funds. Funding for this program will support continued planning to manage reforestation on approximately 180,000 acres. Additionally, it will invest in stand improvement work to enhance productivity and quality of timber stands.

Land Between the Lakes Trust Fund.—Interest earned from funds transferred by the Tennessee Valley Authority is available for public education, grants, recreation internships, conservation and multiple-use management of the Land Between the Lakes National Recreation Area in Kentucky and Tennessee. Annual trust fund earnings and program expenditures are less than \$1 million (16 U.S.C. 460III-31).

Object Classification (in millions of dollars)

Identification code 012-9974-0-7-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	34	45
11.3	Other than full-time permanent	1	.....
11.5	Other personnel compensation	2	.....
11.9	Total personnel compensation	37	45
12.1	Civilian personnel benefits	15	18
21.0	Travel and transportation of persons	1	1
25.2	Other services from non-Federal sources	64	48
25.3	Other goods and services from Federal sources	12	14
26.0	Supplies and materials	91	55
31.0	Equipment	5	4
32.0	Land and structures	2	2
41.0	Grants, subsidies, and contributions	56	40
99.0	Direct obligations	283	227
99.0	Reimbursable obligations	24	24
99.5	Adjustment for rounding	3	.....

FOREST SERVICE TRUST FUNDS—Continued

Object Classification—Continued

Identification code 012–9974–0–7–302	2024 actual	2025 est.	2026 est.
99.9 Total new obligations, unexpired accounts	310	251	248

Employment Summary

Identification code 012–9974–0–7–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	466	469	193
2001 Reimbursable civilian full-time equivalent employment	91	92	92

ADMINISTRATIVE PROVISIONS—FOREST SERVICE

(INCLUDING TRANSFERS OF FUNDS)

Appropriations to the Forest Service for the current fiscal year shall be available for: (1) purchase of passenger motor vehicles; acquisition of passenger motor vehicles from excess sources, and hire of such vehicles; purchase, lease, operation, maintenance, and acquisition of aircraft to maintain the operable fleet for use in Forest Service programs; notwithstanding other provisions of law, existing aircraft being replaced may be sold, with proceeds derived or trade-in value used to offset the purchase price for the replacement aircraft; (2) services pursuant to 7 U.S.C. 2225, and not to exceed \$100,000 for employment under 5 U.S.C. 3109; (3) purchase, erection, and alteration of buildings and other public improvements (7 U.S.C. 2250); (4) acquisition of land, waters, and interests therein pursuant to 7 U.S.C. 428a; (5) for expenses pursuant to the Volunteers in the National Forest Act of 1972 (16 U.S.C. 558a, 558d, and 558a note); (6) the cost of uniforms as authorized by 5 U.S.C. 5901–5902; and (7) for debt collection contracts in accordance with 31 U.S.C. 3718(c).

Funds made available to the Forest Service in this Act may be transferred between accounts affected by the Forest Service budget restructure outlined in section 435 of division D of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94): Provided, That any transfer of funds pursuant to this paragraph shall not increase or decrease the funds appropriated to any account in this fiscal year by more than ten percent: Provided further, That such transfer authority is in addition to any other transfer authority provided by law.

Notwithstanding any other provision of this Act, the Forest Service may transfer unobligated balances of discretionary funds appropriated to the Forest Service by this Act to or within the National Forest System Account, or reprogram funds to be used for the purposes of urgent rehabilitation of burned-over National Forest System lands and water: Provided, That such transferred funds shall remain available through September 30, 2029: Provided further, That none of the funds transferred pursuant to this paragraph shall be available for obligation without written notification to the Committees on Appropriations of both Houses of Congress.

Funds appropriated to the Forest Service shall be available for expenditure or transfer to the Department of the Interior, Bureau of Land Management, for removal, preparation, and adoption of excess wild horses and burros from National Forest System lands, and for the performance of cadastral surveys to designate the boundaries of such lands.

None of the funds made available to the Forest Service in this Act or any other Act with respect to any fiscal year shall be subject to transfer under the provisions of section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257), section 442 of Public Law 106–224 (7 U.S.C. 7772), or section 10417(b) of Public Law 107–171 (7 U.S.C. 8316(b)).

Not more than \$82,000,000 of funds available to the Forest Service shall be transferred to the Working Capital Fund of the Department of Agriculture and not more than \$14,500,000 of funds available to the Forest Service shall be transferred to the Department of Agriculture for Department Reimbursable Programs, commonly referred to as Greenbook charges: Provided, That nothing in this paragraph shall prohibit or limit the use of reimbursable agreements requested by the Forest Service in order to obtain information technology services, including telecommunications and system modifications or enhancements, from the Working Capital Fund of the Department of Agriculture: Provided further, That actual transfer amounts may be reduced proportionately to reductions in Forest Service full-time equivalents and as appropriate for other policy and program factors.

Of the funds available to the Forest Service, up to \$5,000,000 shall be available for priority projects within the scope of the approved budget, which shall be carried out by the Youth Conservation Corps and shall be carried out under the authority of the Public Lands Corps Act of 1993 (16 U.S.C. 1721 et seq.).

Of the funds available to the Forest Service, \$4,000 is available to the Chief of the Forest Service for official reception and representation expenses.

Pursuant to sections 405(b) and 410(b) of Public Law 101–593, of the funds available to the Forest Service, up to \$3,000,000 may be advanced in a lump sum to the National Forest Foundation to aid conservation partnership projects in support of the Forest Service mission, without regard to when the Foundation incurs expenses, for projects on or benefitting National Forest System lands or related to Forest Service programs: Provided, That of the Federal funds made available to the Foundation, no more than \$300,000 shall be available for administrative expenses: Provided further, That the Foundation shall obtain, by the end of the period of Federal financial assistance, private contributions to match funds made available by the Forest Service on at least a one-for-one basis: Provided further, That the Foundation may transfer Federal funds to a Federal or a non-Federal recipient for a project at the same rate that the recipient has obtained the non-Federal matching funds.

Pursuant to section 2(b)(2) of Public Law 98–244, up to \$3,000,000 of the funds available to the Forest Service may be advanced to the National Fish and Wildlife Foundation in a lump sum to aid cost-share conservation projects, without regard to when expenses are incurred, on or benefitting National Forest System lands or related to Forest Service programs: Provided, That such funds shall be matched on at least a one-for-one basis by the Foundation or its sub-recipients: Provided further, That the Foundation may transfer Federal funds to a Federal or non-Federal recipient for a project at the same rate that the recipient has obtained the non-Federal matching funds.

Any amounts made available to the Forest Service in this fiscal year, including available collections, may be used by the Secretary of Agriculture, acting through the Chief of the Forest Service, to enter into Federal financial assistance grants and cooperative agreements to support forest or grassland collaboratives in the accomplishment of activities benefitting both the public and the National Forest System, Federal lands and adjacent non-Federal lands. Eligible activities are those that will improve or enhance Federal investments, resources, or lands, including for collaborative and collaboration-based activities, including but not limited to facilitation, planning, and implementing projects, technical assistance, administrative functions, operational support, participant costs, and other capacity support needs, as identified by the Forest Service. Eligible recipients are Indian tribal entities (defined at 25 U.S.C. 5304(e)), state government, local governments, private and nonprofit entities, for-profit organizations, and educational institutions. The Secretary of Agriculture, acting through the Chief of the Forest Service, may enter into such cooperative agreements notwithstanding chapter 63 of title 31 when the Secretary determines that the public interest will be benefited and that there exists a mutual interest other than monetary considerations. Transactions subject to Title 2 of the Code of Federal Regulations shall be publicly advertised and require competition when required by such Title 2. For those transactions not subject to Title 2 of the Code of Federal Regulations, the agency may require public advertising and competition when deemed appropriate. The term "forest and grassland collaboratives" means groups of individuals or entities with diverse interests participating in a cooperative process to share knowledge, ideas, and resources about the protection, restoration, or enhancement of natural and other resources on Federal and adjacent non-Federal lands, the improvement or maintenance of public access to Federal lands, or the reduction of risk to such lands caused by natural disasters.

The 19th unnumbered paragraph under the heading "Administrative Provisions, Forest Service" in title III of Public Law 109–54, as amended, shall be further amended by striking "in this Act" and by striking "prior to the date of enactment of this Act."

Funds appropriated to the Forest Service shall be available for interactions with and providing technical assistance to rural communities and natural resource-based businesses for sustainable rural economic development purposes.

Funds appropriated to the Forest Service shall be available for payments to counties within the Columbia River Gorge National Scenic Area, pursuant to section 14(c)(1) and (2), and section 16(a)(2) of Public Law 99–663.

Any funds appropriated to the Forest Service may be used to meet the non-Federal share requirement in section 502(c) of the Older Americans Act of 1965 (42 U.S.C. 3056(c)(2)).

The Forest Service shall not assess funds for the purpose of performing fire, administrative, and other facilities maintenance and decommissioning.

Notwithstanding any other provision of law, of any appropriations or funds available to the Forest Service, not to exceed \$500,000 may be used to reimburse the Office of the General Counsel (OGC), Department of Agriculture, for travel and related expenses incurred as a result of OGC assistance or participation requested by the Forest Service at meetings, training sessions, management reviews, and purchase negotiations, and similar matters unrelated to civil litigation: Provided, That future budget justifications for both the Forest Service and the Department of

Agriculture should clearly display the sums previously transferred and the sums requested for transfer.

An eligible individual who is employed in any project funded under title V of the Older Americans Act of 1965 (42 U.S.C. 3056 et seq.) and administered by the Forest Service shall be considered to be a Federal employee for purposes of chapter 171 of title 28, United States Code.

Funds appropriated to the Forest Service shall be available to pay, from a single account, the base salary and expenses of employees who carry out functions funded by other accounts for Enterprise Program, Geospatial Technology and Applications Center, remnant Natural Resource Manager, and National Technology and Development Program.

ADMINISTRATIVE PROVISIONS—FOREST SERVICE

(Legislative proposal, not subject to PAYGO)

(INCLUDING TRANSFERS OF FUNDS)

Contingent upon the enactment of legislation establishing within the Department of the Interior an agency known as the United States Wildland Fire Service responsible for carrying out all aspects of the Federal wildland fire missions currently assigned to the Departments of the Interior and Agriculture, the Secretaries of the Interior and Agriculture may transfer funds made available to their respective Departments and agencies for activities related to Federal wildland fire missions among and between the Departments and agencies affected by the establishment and implementation of the United States Wildland Fire Service.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Governmental receipts:			
012-249700 Full Cost Recovery Fees Pursuant to OMB Circular A-25	12	.....	.....
General Fund Governmental receipts	12	.....	.....
Offsetting receipts from the public:			
012-181100 National Grasslands	196	216	216
012-222100 National Forest Fund .....	.....	1	1
012-267130 Food Supply Chain and Agriculture Pandemic Response Guaranteed Loan, Downward Reestimates of Subsidy	6	8	.....
012-267530 Biorefinery Assistance, Downward Reestimates of Subsidies	9	7	.....
012-270110 Agriculture Credit Insurance, Negative Subsidies	76	415	45
012-270130 Agriculture Credit Insurance, Downward Reestimates of Subsidies	473	319	.....
012-270210 Rural Electrification and Telephone Loans, Negative Subsidies	203	203	203
012-270230 Rural Electrification and Telephone Loans, Downward Reestimates of Subsidies	1,659	1,102	.....
012-270310 Rural Water and Waste Disposal, Negative Subsidies	14	14	14
012-270330 Rural Water and Waste Disposal, Downward Reestimates of Subsidies	26	17	.....
012-270510 Rural Community Facility, Negative Subsidies	62	62	62
012-270530 Rural Community Facility, Downward Reestimates of Subsidies	81	8	.....
012-270610 Rural Housing Insurance, Negative Subsidies	34	34	34
012-270630 Rural Housing Insurance, Downward Reestimates of Subsidies	770	218	.....
012-270730 Rural Business and Industry, Downward Reestimates of Subsidies	164	37	.....
012-270830 P.L. 480 Loan Program, Downward Reestimates of Subsidies	1	2	.....
012-271030 Rural Development Loans, Downward Reestimates of Subsidies	2	6	.....
012-271330 Economic Development Loans, Downward Reestimates of Subsidies	1	1	.....
012-274630 Downward Reestimates, Distance Learning, Telemedicine, and Broadband Program	28	70	.....
012-275610 Negative Subsidies, Farm Storage Facility Loans	3	1	.....
012-275630 Farm Storage Facility Loans, Downward Reestimate of Subsidies	7	4	.....
012-275730 Commodity Credit Corporation Export Guarantee Financing, Downward Reestimate of Subsidies	48	17	.....
012-278610 Rural Energy for America Program, Negative Subsidies	1	1	1
012-278630 Rural Energy for America Program, Downward Reestimates of Subsidies	17	14	.....
012-279310 Commodity Credit Corporation Export Guarantee Financing, Negative Subsidies	10	15	18
012-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	49	20	20

General Fund Offsetting receipts from the public	3,940	2,812	614
Intragovernmental payments:			
012-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	1,026	.....	.....
General Fund Intragovernmental payments	1,026	.....	.....

TITLE VII—GENERAL PROVISIONS

(INCLUDING CANCELLATIONS AND TRANSFERS OF FUNDS)

SEC. 701. *The Secretary may use any appropriations made available to the Department of Agriculture in this Act to purchase new passenger motor vehicles, in addition to specific appropriations for this purpose, so long as the total number of vehicles purchased in fiscal year 2026 does not exceed the number of vehicles owned or leased in fiscal year 2018: Provided, That, prior to purchasing additional motor vehicles, the Secretary must determine that such vehicles are necessary for transportation safety, to reduce operational costs, and for the protection of life, property, and public safety: Provided further, That the Secretary may not increase the Department of Agriculture's fleet above the 2018 level unless the Secretary notifies in writing the Committees on Appropriations of both Houses of Congress.*

SEC. 702. *Notwithstanding any other provision of this Act, the Secretary of Agriculture may transfer unobligated balances of discretionary funds appropriated by this Act or any other available unobligated discretionary balances that are remaining available of the Department of Agriculture to the Working Capital Fund to acquire and improve property, equipment, and other support systems necessary for the delivery of financial, administrative, and information technology services, including cloud adoption and migration, of primary benefit to the agencies of the Department of Agriculture, such transferred funds to remain available until expended: Provided, That none of the funds made available by this Act or any other Act shall be transferred to the Working Capital Fund without the prior approval of the agency administrator: Provided further, That none of the funds transferred to the Working Capital Fund pursuant to this section shall be available for obligation without written notification to the Committees on Appropriations of both Houses of Congress: Provided further, That none of the funds appropriated by this Act or made available to the Department's Working Capital Fund shall be available for obligation or expenditure to make any changes to the Department's National Finance Center without written notification to the Committees on Appropriations of both Houses of Congress: Provided further, That control of any functions, missions, and systems for current and future human resources management and integrated personnel and payroll systems (PPS) and functions provided by the Chief Financial Officer and the Chief Information Officer shall remain in the National Finance Center and under the management responsibility and administrative control of the National Finance Center: Provided further, That the Secretary of Agriculture and the offices of the Chief Financial Officer shall actively market to existing and new Departments and other government agencies National Finance Center shared services including, but not limited to, payroll, financial management, and human capital shared services and allow the National Finance Center to perform technology upgrades: Provided further, That of annual income amounts in the Working Capital Fund of the Department of Agriculture attributable to the amounts in excess of the true costs of the shared services provided by the National Finance Center and budgeted for the National Finance Center, the Secretary shall reserve not more than 4 percent for the replacement or acquisition of services and equipment, including equipment for the improvement, delivery, and implementation of financial, administrative, and information technology services, and other systems of the National Finance Center or to pay any unforeseen, extraordinary cost of the National Finance Center: Provided further, That none of the amounts reserved shall be available for obligation unless the Secretary submits written notification of the obligation to the Committees on Appropriations of both Houses of Congress: Provided further, That the limitations on the obligation of funds pending notification to Congressional Committees shall not apply to any obligation that, as determined by the Secretary, is necessary to respond to a declared state of emergency that significantly impacts the operations of the National Finance Center; or to evacuate employees of the National Finance Center to a safe haven to continue operations of the National Finance Center.*

SEC. 703. *No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.*

SEC. 704. *No funds appropriated by this Act may be used to pay negotiated indirect cost rates on cooperative agreements or similar arrangements between the United States Department of Agriculture and nonprofit institutions in excess of 10 percent of the total direct cost of the agreement when the purpose of such cooperative arrangements is to carry out programs of mutual interest between the two parties. This does not preclude appropriate payment of indirect costs on grants and contracts*

with such institutions when such indirect costs are computed on a similar basis for all agencies for which appropriations are provided in this Act.

SEC. 705. Appropriations to the Department of Agriculture for the cost of direct and guaranteed loans made available in the current fiscal year shall remain available until expended to disburse obligations made in the current fiscal year for the following accounts: the Rural Development Loan Fund program account, the Rural Electrification and Telecommunication Loans program account, and the Rural Housing Insurance Fund program account.

SEC. 706. None of the funds made available to the Department of Agriculture by this Act may be used to acquire new information technology systems or significant upgrades, as determined by the Office of the Chief Information Officer, without the approval of the Chief Information Officer and the concurrence of the Executive Information Technology Investment Review Board: Provided, That notwithstanding any other provision of law, none of the funds appropriated or otherwise made available by this Act may be transferred to the Office of the Chief Information Officer without written notification to the Committees on Appropriations of both Houses of Congress: Provided further, That notwithstanding section 11319 of title 40, United States Code, none of the funds available to the Department of Agriculture for information technology shall be obligated for projects, contracts, or other agreements over \$25,000 prior to receipt of written approval by the Chief Information Officer: Provided further, That the Chief Information Officer may authorize an agency to obligate funds without written approval from the Chief Information Officer for projects, contracts, or other agreements up to \$250,000 based upon the performance of an agency measured against the performance plan requirements described in the explanatory statement accompanying Public Law 113–235.

SEC. 707. Funds made available under section 524(b) of the Federal Crop Insurance Act (7 U.S.C. 1524(b)) in the current fiscal year shall remain available until expended to disburse obligations made in the current fiscal year.

SEC. 708. Notwithstanding any other provision of law, any former Rural Utilities Service borrower that has repaid or prepaid an insured, direct or guaranteed loan under the Rural Electrification Act of 1936, or any not-for-profit utility that is eligible to receive an insured or direct loan under such Act, shall be eligible for assistance under section 313B(a) of such Act in the same manner as a borrower under such Act.

SEC. 709. Except as otherwise specifically provided by law, not more than \$20,000,000 in unobligated balances from appropriations made available for salaries and expenses in this Act for the Farm Service Agency shall remain available through September 30, 2027, for information technology expenses.

SEC. 710. None of the funds appropriated or otherwise made available by this Act may be used for first-class travel by the employees of agencies funded by this Act in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. 711. In the case of each program established or amended by the Agricultural Act of 2014 (Public Law 113–79) or by a successor to that Act, other than by title I or subtitle A of title III of such Act, or programs for which indefinite amounts were provided in that Act, that is authorized or required to be carried out using funds of the Commodity Credit Corporation—

(1) such funds shall be available for salaries and related administrative expenses, including technical assistance, associated with the implementation of the program, without regard to the limitation on the total amount of allotments and fund transfers contained in section 11 of the Commodity Credit Corporation Charter Act (15 U.S.C. 714i); and

(2) the use of such funds for such purpose shall not be considered to be a fund transfer or allotment for purposes of applying the limitation on the total amount of allotments and fund transfers contained in such section.

SEC. 712. Of the funds made available by this Act, not more than \$2,900,000 shall be used to cover necessary expenses of activities related to all advisory committees, panels, commissions, and task forces of the Department of Agriculture, except for panels used to comply with negotiated rule makings and panels used to evaluate competitively awarded grants.

SEC. 713. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

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

SEC. 714. Notwithstanding subsection (b) of section 14222 of Public Law 110–246 (7 U.S.C. 612c–6; in this section referred to as “section 14222”), none of the funds appropriated or otherwise made available by this or any other Act shall be used to pay the salaries and expenses of personnel to carry out a program under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c; in this section referred to as “section 32”) in excess of \$1,667,049,000 (exclusive of carryover appropriations from prior

fiscal years), as follows: Child Nutrition Programs Entitlement Commodities—\$485,000,000; State Option Contracts—\$5,000,000; Removal of Defective Commodities—\$2,500,000; Administration of section 32 Commodity Purchases—\$40,971,108: Provided, That, of the total funds made available in the matter preceding this proviso that remain unobligated on October 1, 2026, such unobligated balances shall carryover into fiscal year 2027 and shall remain available until expended for any of the purposes of section 32, except that any such carryover funds used in accordance with clause (3) of section 32 may not exceed \$350,000,000 and may not be obligated until the Secretary of Agriculture provides written notification of the expenditures to the Committees on Appropriations of both Houses of Congress at least two weeks in advance: Provided further, That, with the exception of any available carryover funds authorized in any prior appropriations Act to be used for the purposes of clause (3) of section 32, none of the funds appropriated or otherwise made available by this or any other Act shall be used to pay the salaries or expenses of any employee of the Department of Agriculture to carry out clause (3) of section 32.

SEC. 715. Notwithstanding section 310B(g)(5) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932(g)(5)), the Secretary may assess a one-time fee for any guaranteed business and industry loan in an amount that does not exceed 3 percent of the guaranteed principal portion of the loan.

SEC. 716. None of the funds appropriated or otherwise made available to the Department of Agriculture, the Food and Drug Administration, the Commodity Futures Trading Commission, or the Farm Credit Administration shall be used to transmit or otherwise make available reports, questions, or responses to questions that are a result of information requested for the appropriations hearing process to any non-Department of Agriculture, non-Department of Health and Human Services, non-Commodity Futures Trading Commission, or non-Farm Credit Administration employee.

SEC. 717. For the purposes of determining eligibility or level of program assistance for Rural Housing Service programs the Secretary shall not include incarcerated prison populations.

SEC. 718. For loans and loan guarantees that do not require budget authority and the program level has been established in this Act, the Secretary of Agriculture may increase the program level for such loans and loan guarantees by not more than 25 percent: Provided, That prior to the Secretary implementing such an increase, the Secretary notifies, in writing, the Committees on Appropriations of both Houses of Congress at least 15 days in advance.

SEC. 719. None of the credit card refunds or rebates transferred to the Working Capital Fund pursuant to section 729 of the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2002 (7 U.S.C. 2235a; Public Law 107–76) shall be available for obligation without written notification to the Committees on Appropriations of both Houses of Congress: Provided, That the refunds or rebates so transferred shall be available to acquire and improve property, equipment, and other support systems necessary for the delivery of financial, administrative, and information technology services, including cloud adoption and migration, of primary benefit to the agencies of the Department of Agriculture.

SEC. 720. In carrying out subsection (h) of section 502 of the Housing Act of 1949 (42 U.S.C. 1472), the Secretary of Agriculture shall have the same authority with respect to loans guaranteed under such section and eligible lenders for such loans as the Secretary has under subsections (h) and (j) of section 538 of such Act (42 U.S.C. 1490p–2) with respect to loans guaranteed under such section 538 and eligible lenders for such loans.

SEC. 721. None of the funds made available by this Act may be used to notify a sponsor or otherwise acknowledge receipt of a submission for an exemption for investigational use of a drug or biological product under section 505(i) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355(i)) or section 351(a)(3) of the Public Health Service Act (42 U.S.C. 262(a)(3)) in research in which a human embryo is intentionally created or modified to include a heritable genetic modification. Any such submission shall be deemed to have not been received by the Secretary, and the exemption may not go into effect.

SEC. 722. For school years 2025–2026 and 2026–2027, none of the funds made available by this Act may be used to implement or enforce the matter in the fifth sentence of section 220.8(c)(2)(i) and the third sentence of section 220.8(c)(2)(ii) of title 7, Code of Federal Regulations, with respect to the substitution of vegetables for fruits under the school breakfast program established under section 4 of the Child Nutrition Act of 1966 (42 U.S.C. 1773).

SEC. 723. None of the funds made available by this Act or any other Act may be used—

(1) in contravention of section 7606 of the Agricultural Act of 2014 (7 U.S.C. 5940), subtitle G of the Agricultural Marketing Act of 1946, or section 10114 of the Agriculture Improvement Act of 2018; or

(2) to prohibit the transportation, processing, sale, or use of hemp, or seeds of such plant, that is grown or cultivated in accordance with section 7606 of the Agricultural Act of 2014 or subtitle G of the Agricultural Marketing Act of 1946, within or outside the State in which the hemp is grown or cultivated.

SEC. 724. The Secretary of Agriculture may waive the matching funds requirement under section 412(g) of the Agricultural Research, Extension, and Education Reform Act of 1998 (7 U.S.C. 7632(g)).

SEC. 725. (a) After the effective date of any final rule the Food and Drug Administration (FDA) publishes in connection with its proposed rule to update these requirements (87 Federal Register 59168, issued on September 29, 2022), manufacturers may also continue to comply with the previous requirements promulgated by the FDA for the implied nutrient content claim "healthy" through the "compliance date" FDA provides in the final rule.

(b) Any food product manufactured and labeled as "healthy" during the compliance period FDA provides in that final rule shall not be directly or indirectly subject to any state-law requirements that are not identical to either (i) the Federal requirements for the implied nutrition content claim "healthy" that were in effect as of the date FDA issues the final rule, or (ii) the updated Federal requirements that FDA promulgates in the final rule, assuming the updated requirements go into effect during the regulatory compliance period.

SEC. 726. For school year 2026–2027, only a school food authority that had a negative balance in the nonprofit school food service account as of June 30, 2025, shall be required to establish a price for paid lunches in accordance with section 12(p) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1760(p)).

SEC. 727. Any funds made available by this or any other Act that the Secretary withholds pursuant to section 1668(g)(2) of the Food, Agriculture, Conservation, and Trade Act of 1990 (7 U.S.C. 5921(g)(2)), as amended, shall be available for grants for biotechnology risk assessment research: Provided, That the Secretary may transfer such funds among appropriations of the Department of Agriculture for purposes of making such grants.

SEC. 728. The Secretary, acting through the Chief of the Natural Resources Conservation Service, may use funds appropriated under this Act or any other Act for the Watershed and Flood Prevention Operations Program and the Watershed Rehabilitation Program carried out pursuant to the Watershed Protection and Flood Prevention Act (16 U.S.C. 1001 et seq.), and for the Emergency Watershed Protection Program carried out pursuant to section 403 of the Agricultural Credit Act of 1978 (16 U.S.C. 2203) to provide technical services for such programs pursuant to section 1252(a)(1) of the Food Security Act of 1985 (16 U.S.C. 3851(a)(1)), notwithstanding subsection (c) of such section.

SEC. 729. In administering the pilot program established by section 779 of division A of the Consolidated Appropriations Act, 2018 (Public Law 115–141), the Secretary of Agriculture may, for purposes of determining entities eligible to receive assistance, consider those communities which are "Areas Rural in Character": Provided, That not more than 10 percent of the funds made available under the heading "Distance Learning, Telemedicine, and Broadband Program" for the purposes of the pilot program established by section 779 of Public Law 115–141 may be used for this purpose.

SEC. 730. In this fiscal year and each fiscal year thereafter, and notwithstanding any other provision of law, none of the funds made available by this or any other Act may be used to implement section 3.7(f) of the Farm Credit Act of 1971 in a manner inconsistent with section 343(a)(13) of the Consolidated Farm and Rural Development Act.

SEC. 731. Section 363 of the Multifamily Mortgage Foreclosure Act of 1981 (12 U.S.C. 3702) is amended in paragraph (2)— (a) at subparagraph (D) by striking "; and" and inserting a semicolon; (b) at subparagraph (E) by (1) striking the period and inserting "; and"; and (2) inserting after subparagraph (E) the following new subparagraph: "(F) section 514 or 515 of the Housing Act of 1949 (42 U.S.C. 1484, 1485)".

SEC. 732. None of the funds appropriated or otherwise made available by this Act may be used by the Food and Drug Administration to develop, issue, promote or advance any final guidelines or new regulations applicable to food manufacturers for long-term population-wide sodium reduction actions until an assessment is completed on the impact of the short-term sodium reduction targets.

SEC. 733. If services performed by APHIS employees are determined by the Administrator of the Animal and Plant Health Inspection Service to be in response to an animal disease or plant health emergency outbreak, any premium pay that is funded, either directly or through reimbursement, shall be exempted from the aggregate of basic pay and premium pay calculated under section 5547(b)(1)(2) of title 5, United States Code, and any other provision of law limiting the aggregate amount of premium pay payable on a biweekly or calendar year basis: Provided, That this section shall take effect as if enacted on January 1, 2025.

SEC. 734. None of the funds made available by this Act may be used to pay the salaries or expenses of personnel—

(1) to inspect horses under section 3 of the Federal Meat Inspection Act (21 U.S.C. 603);

(2) to inspect horses under section 903 of the Federal Agriculture Improvement and Reform Act of 1996 (7 U.S.C. 1901 note; Public Law 104–127); or

(3) to implement or enforce section 352.19 of title 9, Code of Federal Regulations (or a successor regulation).

SEC. 735. Sodium limits in effect for School Year 2025–2026 in child nutrition meal patterns shall remain effective through School Year 2028–2029, after which sodium limits that may be included in any rulemaking, notice or guidance of or regarding USDA Final Rule (Child Nutrition Programs: Revisions to Meal Patterns Consistent With the 2020 Dietary Guidelines for Americans; RIN 0584-AE88), shall not be more restrictive than the Target 2 sodium levels published in the final rule entitled "Nutrition Standards in the National School Lunch and School Breakfast Programs" published by the Department of Agriculture in the Federal Register on January 26, 2012 (77 Fed. Reg. 4087).

SEC. 736. The first proviso under the heading "Rural Community Facilities Program Account" in title I of division N of the Consolidated Appropriations Act, 2023 (Public Law 117–328) is amended by inserting "or 2024" after "calendar year 2023": Provided, That amounts repurposed pursuant to this section that were previously designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget are designated as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 737. The Secretary of Agriculture shall be included as a member of the Committee on Foreign Investment in the United States (CFIUS) on a case by case basis pursuant to the authorities in section 721(k)(2)(J) of the Defense Production Act of 1950 (50 U.S.C. 4565(k)(2)(J)) with respect to each covered transaction (as defined in section 721(a)(4) of the Defense Production Act of 1950 (50 U.S.C. 4565(a)(4))) involving agricultural land, agriculture biotechnology, or the agriculture industry (including agricultural transportation, agricultural storage, and agricultural processing), as determined by the CFIUS Chairperson in coordination with the Secretary of Agriculture. The Secretary of Agriculture shall, to the maximum extent practicable, notify the Committee on Foreign Investment in the United States of any agricultural land transaction that the Secretary of Agriculture has reason to believe, based on information from or in cooperation with the Intelligence Community, is a covered transaction (A) that may pose a risk to the national security of the United States, with particular emphasis on covered transactions of an interest in agricultural land by foreign governments or entities of concern, as defined in 42 U.S.C. 19221(a), including the People's Republic of China, the Democratic People's Republic of Korea, the Russian Federation, and the Islamic Republic of Iran; and (B) with respect to which a person is required to submit a report to the Secretary of Agriculture under section 2(a) of the Agricultural Foreign Investment Disclosure Act of 1978 (7 U.S.C. 3501(a)).

SEC. 738. The agencies and offices of the Department of Agriculture may reimburse the Office of the General Counsel (OGC), out of the funds provided in this Act, for costs incurred by OGC in providing services to such agencies or offices under time-limited agreements entered into with such agencies and offices: Provided, That such transfer authority is in addition to any other transfer authority provided by law.

SEC. 739. (a) Section 260 of the Agricultural Marketing Act of 1946 (7 U.S.C. 1636i) is amended by striking "2025" and inserting "2026".

(b) Section 942 of the Livestock Mandatory Reporting Act of 1999 (7 U.S.C. 1635 note; Public Law 106–78) is amended by striking "2025" and inserting "2026".

SEC. 740. Of the unobligated balances from prior year appropriations made available under the heading "Rural Water and Waste Disposal Program Account", \$75,000,000 are hereby permanently cancelled: Provided, That no amount shall be cancelled from amounts that were designated by Congress as an emergency requirement pursuant to a concurrent resolution on the budget of the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 741. Of the unobligated balances from prior year appropriations made available for the ReConnect program as authorized in section 779 of title VII of division A of Public Law 115–141, \$40,000,000 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 742. The first proviso under the heading "Rural Water and Waste Disposal Account" and the first sentence under the heading "Rural Housing Assistance Grants" in title I of division N of the Consolidated Appropriations Act, 2023 (Public Law 117–328) are amended by striking "calendar year 2022" and inserting "calendar years 2022, 2023, and 2024".

SEC. 743. *Of the unobligated balances from amounts made available for the supplemental nutrition program as authorized by section 17 of the Child Nutrition Act of 1966 (42 U.S.C. 1786), \$391,000,000 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget of the Balanced Budget and Emergency Deficit Control Act of 1985.*

SEC. 744. *The Secretary of Agriculture may waive the matching funds requirement under section 1450(b)(4) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (7 U.S.C. 3222e(b)(4)) in support of New Beginning for Tribal Students.*

SEC. 745. *None of the funds made available by this or any other Act may be used to implement the final rule, "Special Supplement Nutrition Program for Women, Infants, and Children (WIC): Revisions in the WIC Food Packages," published on April 18, 2024, with regard to increasing the cash value for fruits and vegetables.*

SEC. 746. *Of the unobligated balances from amounts made available for "Agricultural Marketing Service - Marketing Services", \$20,000,000 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency or disaster relief requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.*

GENERAL PROVISIONS—THIS TITLE

【SEC. 2101. Section 10101 of the Disaster Relief and Recovery Supplemental Appropriations Act, 2008 (division B of Public Law 110-329; 7 U.S.C. 6945) is amended—

(1) in subsection (b)—

(A) in the first sentence—

(i) by striking "for authorized activities" and inserting ", in the form of loans, grants, loan guarantees, or cooperative agreements, for any authorized activity";

(ii) by striking "or" between "President" and "the Secretary of Agriculture" and inserting a comma; and

(iii) by inserting after "the Secretary of Agriculture" the following: ", or the Governor of a State or Territory";

(B) in the second sentence, inserting after "to carry out the activity", the following: ", but shall not be limited to the original form of assistance, if any"; and

(C) by inserting after the first sentence, as so amended, the following: "The cost of such direct and guaranteed loans, including the cost of modifying loans, shall be as defined in section 502 of the Congressional Budget Act of 1974."; and

(2) in subsection (c), to read as follows—

"(c) **WAIVER OF ACTIVITY OR PROJECT LIMITATIONS.**—For any activity or project for which amounts in the Rural Development Disaster Assistance Fund will be obligated under subsection (b)—

"(1) the Secretary of Agriculture may waive any limits on population, income, age, and duplication with respect to replacement of damaged or destroyed utilities, or cost-sharing otherwise applicable, except that, if the amounts proposed to be obligated in connection with the disaster would exceed the amount specified in subsection (h), the notification required by that subsection shall include information and justification with regard to any waivers to be granted under this subsection;

"(2) the Secretary of Agriculture may use alternative sources of income data provided by local, regional, State, or Federal government sources to determine program eligibility; and

"(3) with respect to grants authorized by 7 U.S.C. 1926(a)(19), the Secretary of Agriculture shall not require the applicant to demonstrate that it is unable to finance the proposed project from its own resources, or through commercial credit at reasonable rates and terms, or other funding sources without grant assistance. "

(3) Amounts provided by this section are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

SEC. 2102. 【(a)(1) With respect to the 2024 crop year, if the Secretary determines that the expected gross return per acre for an eligible commodity determined under paragraph (2) is less than the expected cost of production per acre for that eligible commodity determined under paragraph (3), the Secretary shall, not later than 90 days after the date of enactment of this Act, make a 1-time economic assistance payment to each producer of that eligible commodity during that crop year.

(2) The expected gross return per acre for an eligible commodity referred to in paragraph (1) shall be equal to—

(A) in the case of wheat, corn, grain sorghum, barley, oats, cotton, rice, and soybeans, the product obtained by multiplying—

(i) the projected average farm price for the applicable eligible commodity for the 2024–2025 marketing year contained in the most recent World Agricultural Supply and Demand Estimates published before the date of enactment of this Act by the World Agricultural Outlook Board; and

(ii) the national average harvested yield per acre for the applicable eligible commodity for the most recent 10 crop years, as determined by the Secretary; and

(B) in the case of each eligible commodity not specified in subparagraph (A), a comparable estimate of gross returns, as determined by the Secretary.

(3) The expected cost of production per acre for an eligible commodity referred to in paragraph (1) shall be equal to—

(A) in the case of wheat, corn, grain sorghum, barley, oats, cotton, rice, and soybeans, the total costs listed for the 2024 crop year with respect to the applicable eligible commodity contained in the most recent data product entitled "national average cost-of-production forecasts for major U.S. field crops" published by the Economic Research Service; and

(B) in the case of each eligible commodity not specified in subparagraph (A), a comparable total estimated cost-of-production, as determined by the Secretary.

(4)(A) The amount of an economic assistance payment to a producer for an eligible commodity under paragraph (1) shall be equal to 26 percent of the product obtained by multiplying—

(i) the economic loss for that eligible commodity determined under subparagraph (B); and

(ii) the eligible acres of that eligible commodity on the farm determined under subparagraph (C).

(B) For purposes of subparagraph (A)(i), the economic loss for an eligible commodity shall be equal to the difference between—

(i) the expected cost of production per acre for that eligible commodity, as determined under paragraph (3); and

(ii) the expected gross return per acre for that eligible commodity, as determined under paragraph (2).

(C) For purposes of subparagraph (A)(ii), the eligible acres of an eligible commodity on a farm shall be equal to the sum obtained by adding—

(i) the acreage planted on the farm to that eligible commodity for harvest, grazing, haying, silage, or other similar purposes for the 2024 crop year; and

(ii) an amount equal to 50 percent of the acreage on the farm that was prevented from being planted during the 2024 crop year to that eligible commodity because of drought, flood, or other natural disaster, or other condition beyond the control of the producers on the farm, as determined by the Secretary.

(D) For purposes of subparagraph (C)(i), the Secretary shall consider acreage planted to include any land devoted to planted acres for accepted skip-row planting patterns, as determined by the Secretary.

(E) If the Secretary determines there is insufficient data to determine the comparable estimate of gross returns with respect to an eligible commodity under paragraph (2)(B) or a comparable total estimated cost-of-production with respect to an eligible commodity under paragraph (3)(B), the Secretary shall use data related to a similarly situated commodity for purposes of determining the payment amount under this paragraph.

(5) In no case shall the amount of an economic assistance payment to a producer for an eligible commodity under paragraph (1) be equal to less than the product obtained by multiplying—

(A) 8 percent of the reference price for the eligible commodity described in section 1111(19) of the Agricultural Act of 2014 (7 U.S.C. 9011(19));

(B) the national average payment yield for the eligible commodity described in section 1111(15) of that Act (7 U.S.C. 9011(15)); and

(C) the number of eligible acres for the eligible commodity described in paragraph (4)(C).

(b)(1) Except as provided in paragraph (2), sections 1001, 1001A, 1001B, and 1001C of the Food Security Act of 1985 (7 U.S.C. 1308, 1308–1, 1308–2, 1308–3) shall apply with respect to assistance provided under this section.

(2) The total amount of payments received, directly or indirectly, by a person or legal entity (except a joint venture or general partnership) under this section may not exceed—

(A) \$125,000, if less than 75 percent of the average gross income of the person or legal entity for the 2020, 2021, and 2022 tax years is derived from farming, ranching, or silviculture activities; and

(B) \$250,000, if not less than 75 percent of the average gross income of the person or legal entity for the 2020, 2021, and 2022 tax years is derived from farming, ranching, or silviculture activities.

(3) The payment limitations under paragraph (2) shall be separate from annual payment limitations under any other program.

(c) In this section:

(1) The terms "extra-long staple cotton" and "producer" have the meanings given those terms in section 1111 of the Agricultural Act of 2014 (7 U.S.C. 9011).

(2) The term "cotton" means extra-long staple cotton and upland cotton.

(3)(A) The term "eligible commodity" means a loan commodity (as defined in section 1201(a) of the Agricultural Act of 2014 (7 U.S.C. 9031(a)).

(B) The term "eligible commodity" does not include graded wool, nongraded wool, mohair, or honey.

(4) The terms "legal entity" and "person" have the meanings given those terms in section 1001(a) of the Food Security Act of 1985 (7 U.S.C. 1308(a)).

(5) The term "rice" means long grain rice and medium grain rice.

(6) The term "Secretary" means the Secretary of Agriculture.

(d) Amounts provided by this section are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

(Disaster Relief Supplemental Appropriations Act, 2025.)

GENERAL PROVISIONS

【SEC. 21301. Each amount appropriated or made available by this Act is in addition to amounts otherwise appropriated for the fiscal year involved.】

【SEC. 21302. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.】

【SEC. 21303. Unless otherwise provided for by this Act, the additional amounts appropriated by this Act to appropriations accounts shall be available under the authorities and conditions applicable to such appropriations accounts for fiscal year 2025.】

【SEC. 21304. Each amount designated in divisions A or B by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 shall be available (or repurposed, rescinded, or transferred, if applicable) only if the President subsequently so designates all such amounts and transmits such designations to the Congress.】

【SEC. 21305. Any amount appropriated by divisions A or B, designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, and subsequently so designated by the President, and transferred pursuant to transfer authorities provided by this division shall retain such designation.】

【SEC. 21306. Budgetary Effects.—

(1) **STATUTORY PAYGO SCORECARDS.**—The budgetary effects of division C and each succeeding division shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

(2) **SENATE PAYGO SCORECARDS.**—The budgetary effects of division C and each succeeding division shall not be entered on any PAYGO scorecard maintained for purposes of section 4106 of H. Con. Res. 71 (115th Congress).

(3)

CLASSIFICATION OF BUDGETARY EFFECTS.—Notwithstanding Rule 3 of the Budget Scorekeeping Guidelines set forth in the joint explanatory statement of the committee of conference accompanying Conference Report 105–217 and section 250(c)(8) of the Balanced Budget and Emergency Deficit Control Act of 1985, the budgetary effects of division C and each succeeding division shall not be estimated—

(A4) for purposes of section 251 of such Act;

(B) for purposes of an allocation to the Committee on Appropriations pursuant to section 302(a) of the Congressional Budget Act of 1974; and

(C) for purposes of paragraph (4)(C) of section 3 of the Statutory Pay-As-You-Go Act of 2010 as being included in an appropriation Act.

(45) **BALANCES ON THE PAYGO SCORECARDS.**—Effective on the date of the adjournment of the second session of the 118th Congress, and for the purposes of the annual report issued pursuant to section 5 of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 934) after such adjournment and for determining whether a sequestration order is necessary under such section, the balances on the PAYGO scorecards established pursuant to paragraphs (4) and (5) of section 4(d) of such Act shall be zero.】

【 This division may be cited as the "Disaster Relief Supplemental Appropriations Act, 2025".】

(Disaster Relief Supplemental Appropriations Act, 2025.)

