

Technical Supplement  
*to the 2026 Budget*

# *Object Class Analysis*

Office of Management and Budget

Technical Supplement  
*to the 2026 Budget*

# *Object Class Analysis*

Office of Management and Budget

# GENERAL NOTES

- All years in the tables are fiscal years.
- References to 2025 spending in the text and tables reflect levels from the appropriations provided by the Full-Year Continuing Appropriations and Extensions Act, 2025 (Public Law 119–4).
- In the current year and the budget year, detailed budget estimates and estimates of full-time equivalent employment may not reflect all of the management and administrative actions underway or planned in Federal agencies.
- The detailed amounts in tables and charts are rounded and therefore may not add to the listed totals.
- A detailed list obligations by budget object class for all accounts is available at [www.budget.gov](https://www.budget.gov).

# Table of Contents

## OBJECT CLASSIFICATION:

Object Classification Narrative	1
---------------------------------	---

### Table 1 – Agency Obligations by Object Class:

All Branches .....	3
Legislative Branch .....	4
Judicial Branch .....	5
Executive Branch.....	6
Department of Agriculture.....	7
Department of Commerce .....	8
Department of Defense--Military Programs .....	9
Department of Education .....	10
Department of Energy .....	11
Department of Health and Human Services .....	12
Department of Homeland Security.....	13
Department of Housing and Urban Development.....	14
Department of the Interior.....	15
Department of Justice.....	16
Department of Labor .....	17
Department of State.....	18
Department of Transportation .....	19
Department of the Treasury.....	20
Department of Veterans Affairs .....	21
Major Independent Agencies	
Corps of Engineers--Civil Works .....	22
Other Defense--Civil Programs .....	23

Environmental Protection Agency.....	24
Executive Office of the President.....	25
General Services Administration.....	26
International Assistance Programs .....	27
National Aeronautics and Space Administration.....	28
National Science Foundation.....	29
Office of Personnel Management.....	30
Small Business Administration.....	31
Social Security Administration.....	32
Other Independent Agencies	
Export-Import Bank of the United States.....	33
Federal Deposit Insurance Corporation.....	34
Postal Service .....	35
Railroad Retirement Board.....	36
Other Independent Agencies.....	37
Allowances .....	38

**Table 2 – Obligations by Object Class and Agency:**

10 Personnel Compensation And Benefits.....	40
11.1 Full-Time Permanent.....	41
11.3 Other Than Full-Time Permanent.....	42
11.5 Other Personnel Compensation .....	43
11.6 Military Personnel - Basic Allowance For Housing.....	44
11.7 Military Personnel .....	45
11.8 Special Personal Services Payments .....	46
12.1 Civilian Personnel Benefits .....	47
12.2 Military Personnel Benefits.....	48
13.0 Benefits For Former Personnel .....	49
20 Contractual Services And Supplies.....	50
21.0 Travel And Transportation Of Persons .....	51

22.0 Transportation Of Things .....	52
23.1 Rental Payments To Gsa.....	53
23.2 Rental Payments To Others .....	54
23.3 Communications, Utilities, And Miscellaneous Charges .....	55
24.0 Printing And Reproduction.....	56
25.1 Advisory And Assistance Services .....	57
25.2 Other Services From Non-Federal Sources.....	58
25.3 Other Goods And Services From Federal Sources.....	59
25.4 Operation And Maintenance Of Facilities.....	60
25.5 Research And Development Contracts.....	61
25.6 Medical Care .....	62
25.7 Operation And Maintenance Of Equipment.....	63
25.8 Subsistence And Support Of Persons .....	64
26.0 Supplies And Materials .....	65
30 Acquisition Of Capital Assets.....	66
31.0 Equipment .....	67
32.0 Land And Structures.....	68
33.0 Investments And Loans .....	69
40 Grants And Fixed Charges.....	70
41.0 Grants, Subsidies, And Contributions .....	71
42.0 Insurance Claims And Indemnities .....	72
43.0 Interest And Dividends.....	73
44.0 Refunds.....	74
90 Other .....	75
91.0 Unvouchered .....	76
92.0 Undistributed .....	77
94.0 Financial Transfers .....	78
99.5 Adjustment For Rounding .....	79



---

# OBJECT CLASSIFICATION

---

# Object Classification Narrative

---

This report presents the Federal Government’s obligations in terms of the object classification prescribed in section 83 of OMB Circular No. A-11. Object classes describe the “nature” of the service or article for which obligations are first incurred, regardless of the purpose, function, or program served.

**Object classes.** There are five major object classes:

- 10 Personnel Compensation and Benefits
- 20 Contractual Services and Supplies
- 30 Acquisition of Assets
- 40 Grants and Fixed Charges
- 90 Other

These major object classes are then divided into smaller classes. The tables included in this report provide the amounts shown in the object class schedules of the 2026 Budget *Appendix*. The 2024 column reflects the actual obligations recorded in the prior year, the 2025 column reflects estimated obligations incurred in the current year, and the 2026 column reflects estimated obligations for all proposed appropriations in the budget year.

Direct obligations are financed from appropriations that agencies receive from the Congress. These appropriations are funded by tax dollars. To show how the taxpayers’ money is being spent, the reports detail direct obligations by thirty-four object class codes. In contrast, reimbursable obligations are financed from offsetting collections, which are received as payment for the sale of goods and services. These collections can come from Federal or non-Federal sources. When a Federal entity purchases goods or services from another Federal entity, the purchasing entity reports direct obligations using the object class that best show the purpose of the obligation, e.g. equipment or rental payments to GSA. When obligating against the offsetting collections it receives, the performing entity reports reimbursable obligations. The performing entity may use a different object class than the purchasing entity to characterize its obligation, e.g. personnel compensation. This report shows reimbursable obligations on one total line, as these are not financed directly from appropriations.

**Table 1**

---

**AGENCY OBLIGATIONS  
BY OBJECT CLASS**

---

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
All Branches				
11.1	Full-time permanent	202,948	209,534	196,446
11.3	Other than full-time permanent	6,670	6,681	5,809
11.5	Other personnel compensation	16,231	16,497	19,253
11.6	Military personnel - basic allowance for housing	29,885	31,651	33,302
11.7	Military personnel	95,162	101,496	108,908
11.8	Special personal services payments	1,544	2,231	1,464
12.1	Civilian personnel benefits	112,276	114,187	112,236
12.2	Military personnel benefits	69,485	68,913	76,595
13.0	Benefits for former personnel	301,868	313,972	324,768
PERSONNEL COMPENSATION AND BENEFITS Total		836,069	865,162	878,781
21.0	Travel and transportation of persons	20,712	18,038	21,810
22.0	Transportation of things	9,503	8,299	9,181
23.1	Rental payments to GSA	9,610	9,837	10,001
23.2	Rental payments to others	6,147	6,457	7,001
23.3	Communications, utilities, and miscellaneous charges	19,841	20,752	25,930
24.0	Printing and reproduction	2,196	2,069	2,157
25.1	Advisory and assistance services	77,247	67,221	63,339
25.2	Other services from non-Federal sources	198,115	261,897	255,826
25.3	Other goods and services from Federal sources	123,760	117,551	107,653
25.4	Operation and maintenance of facilities	59,997	57,156	67,589
25.5	Research and development contracts	127,830	130,222	154,552
25.6	Medical care	28,070	22,979	24,891
25.7	Operation and maintenance of equipment	65,081	68,475	71,830
25.8	Subsistence and support of persons	5,580	5,078	5,264
26.0	Supplies and materials	90,900	91,924	98,330
CONTRACTUAL SERVICES AND SUPPLIES Total		844,589	887,955	925,354
31.0	Equipment	171,254	186,400	219,435
32.0	Land and structures	52,100	61,006	67,833
33.0	Investments and loans	35,941	21,863	11,144
ACQUISITION OF CAPITAL ASSETS Total		259,295	269,269	298,412
41.0	Grants, subsidies, and contributions	2,500,926	2,677,869	2,497,712
42.0	Insurance claims and indemnities	2,845,214	3,152,690	3,352,641
43.0	Interest and dividends	1,151,491	1,224,090	1,278,698
44.0	Refunds	1,410	888	882
GRANTS AND FIXED CHARGES Total		6,499,041	7,055,537	7,129,933
91.0	Unvouchered	110	113	107
92.0	Undistributed	0	13,822	-8,394
94.0	Financial transfers	222,931	104,814	116,671
99.0	Reimbursable obligations	710,919	702,154	700,450
OTHER Total		933,960	820,903	808,834
99.5	Adjustment for rounding	142	94	74
Adjustment for rounding Total		142	94	74
Gross Obligations Total		9,373,096	9,898,920	10,041,388

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Legislative Branch				
11.1	Full-time permanent	2,657	2,786	2,994
11.3	Other than full-time permanent	35	31	35
11.5	Other personnel compensation	64	64	65
12.1	Civilian personnel benefits	1,073	1,096	1,202
13.0	Benefits for former personnel	0	1	1
PERSONNEL COMPENSATION AND BENEFITS Total		3,829	3,978	4,297
21.0	Travel and transportation of persons	104	101	106
22.0	Transportation of things	0	0	1
23.1	Rental payments to GSA	20	20	21
23.2	Rental payments to others	26	30	32
23.3	Communications, utilities, and miscellaneous charges	190	196	209
24.0	Printing and reproduction	147	140	142
25.1	Advisory and assistance services	267	349	378
25.2	Other services from non-Federal sources	1,621	1,644	2,043
25.3	Other goods and services from Federal sources	43	73	76
25.4	Operation and maintenance of facilities	125	144	157
25.6	Medical care	1	1	1
25.7	Operation and maintenance of equipment	91	110	146
26.0	Supplies and materials	91	87	90
CONTRACTUAL SERVICES AND SUPPLIES Total		2,726	2,895	3,402
31.0	Equipment	201	200	230
32.0	Land and structures	212	156	268
33.0	Investments and loans	12	8	8
ACQUISITION OF CAPITAL ASSETS Total		425	364	506
41.0	Grants, subsidies, and contributions	14	18	19
44.0	Refunds	1	0	0
GRANTS AND FIXED CHARGES Total		15	18	19
94.0	Financial transfers	7	6	7
99.0	Reimbursable obligations	1,708	1,825	1,835
OTHER Total		1,715	1,831	1,842
99.5	Adjustment for rounding	16	6	14
Adjustment for rounding Total		16	6	14
Gross Obligations Total		8,726	9,092	10,080

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Judicial Branch				
11.1	Full-time permanent	2,674	2,868	3,083
11.3	Other than full-time permanent	1,086	1,085	1,156
11.5	Other personnel compensation	2	1	1
11.8	Special personal services payments	22	20	20
12.1	Civilian personnel benefits	1,399	1,399	1,503
13.0	Benefits for former personnel	8	8	8
PERSONNEL COMPENSATION AND BENEFITS Total		5,191	5,381	5,771
21.0	Travel and transportation of persons	111	117	121
22.0	Transportation of things	4	4	6
23.1	Rental payments to GSA	1,129	1,198	1,246
23.2	Rental payments to others	41	37	33
23.3	Communications, utilities, and miscellaneous charges	124	130	142
24.0	Printing and reproduction	12	13	15
25.1	Advisory and assistance services	856	937	895
25.2	Other services from non-Federal sources	776	687	926
25.3	Other goods and services from Federal sources	240	238	250
25.4	Operation and maintenance of facilities	525	531	581
25.5	Research and development contracts	17	17	18
25.7	Operation and maintenance of equipment	48	51	58
26.0	Supplies and materials	29	35	43
CONTRACTUAL SERVICES AND SUPPLIES Total		3,912	3,995	4,334
31.0	Equipment	379	429	497
32.0	Land and structures	34	60	11
ACQUISITION OF CAPITAL ASSETS Total		413	489	508
41.0	Grants, subsidies, and contributions	210	227	239
42.0	Insurance claims and indemnities	455	493	532
GRANTS AND FIXED CHARGES Total		665	720	771
94.0	Financial transfers	637	772	781
99.0	Reimbursable obligations	321	182	187
OTHER Total		958	954	968
Gross Obligations Total		11,139	11,539	12,352

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Executive Branch				
11.1	Full-time permanent	197,617	203,880	190,369
11.3	Other than full-time permanent	5,549	5,565	4,618
11.5	Other personnel compensation	16,165	16,432	19,187
11.6	Military personnel - basic allowance for housing	29,885	31,651	33,302
11.7	Military personnel	95,162	101,496	108,908
11.8	Special personal services payments	1,522	2,211	1,444
12.1	Civilian personnel benefits	109,804	111,692	109,531
12.2	Military personnel benefits	69,485	68,913	76,595
13.0	Benefits for former personnel	301,860	313,963	324,759
PERSONNEL COMPENSATION AND BENEFITS Total		827,049	855,803	868,713
21.0	Travel and transportation of persons	20,497	17,820	21,583
22.0	Transportation of things	9,499	8,295	9,174
23.1	Rental payments to GSA	8,461	8,619	8,734
23.2	Rental payments to others	6,080	6,390	6,936
23.3	Communications, utilities, and miscellaneous charges	19,527	20,426	25,579
24.0	Printing and reproduction	2,037	1,916	2,000
25.1	Advisory and assistance services	76,124	65,935	62,066
25.2	Other services from non-Federal sources	195,718	259,566	252,857
25.3	Other goods and services from Federal sources	123,477	117,240	107,327
25.4	Operation and maintenance of facilities	59,347	56,481	66,851
25.5	Research and development contracts	127,813	130,205	154,534
25.6	Medical care	28,069	22,978	24,890
25.7	Operation and maintenance of equipment	64,942	68,314	71,626
25.8	Subsistence and support of persons	5,580	5,078	5,264
26.0	Supplies and materials	90,780	91,802	98,197
CONTRACTUAL SERVICES AND SUPPLIES Total		837,951	881,065	917,618
31.0	Equipment	170,674	185,771	218,708
32.0	Land and structures	51,854	60,790	67,554
33.0	Investments and loans	35,929	21,855	11,136
ACQUISITION OF CAPITAL ASSETS Total		258,457	268,416	297,398
41.0	Grants, subsidies, and contributions	2,500,702	2,677,624	2,497,454
42.0	Insurance claims and indemnities	2,844,759	3,152,197	3,352,109
43.0	Interest and dividends	1,151,491	1,224,090	1,278,698
44.0	Refunds	1,409	888	882
GRANTS AND FIXED CHARGES Total		6,498,361	7,054,799	7,129,143
91.0	Unvouchered	110	113	107
92.0	Undistributed	0	13,822	-8,394
94.0	Financial transfers	222,287	104,036	115,883
99.0	Reimbursable obligations	708,890	700,147	698,428
OTHER Total		931,287	818,118	806,024
99.5	Adjustment for rounding	126	88	60
Adjustment for rounding Total		126	88	60
Gross Obligations Total		9,353,231	9,878,289	10,018,956

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Agriculture				
11.1	Full-time permanent	6,278	7,008	4,455
11.3	Other than full-time permanent	164	88	82
11.5	Other personnel compensation	787	301	140
11.8	Special personal services payments	98	2	2
12.1	Civilian personnel benefits	3,183	3,209	1,970
13.0	Benefits for former personnel	25	46	596
PERSONNEL COMPENSATION AND BENEFITS Total		10,535	10,654	7,245
21.0	Travel and transportation of persons	422	413	262
22.0	Transportation of things	38	51	44
23.1	Rental payments to GSA	213	217	211
23.2	Rental payments to others	159	190	169
23.3	Communications, utilities, and miscellaneous charges	193	211	4,181
24.0	Printing and reproduction	89	94	101
25.1	Advisory and assistance services	398	354	371
25.2	Other services from non-Federal sources	10,352	10,887	8,291
25.3	Other goods and services from Federal sources	3,243	8,061	2,088
25.4	Operation and maintenance of facilities	502	410	448
25.5	Research and development contracts	521	431	395
25.6	Medical care	0	1	1
25.7	Operation and maintenance of equipment	198	137	107
26.0	Supplies and materials	5,761	5,296	4,777
CONTRACTUAL SERVICES AND SUPPLIES Total		22,089	26,753	21,446
31.0	Equipment	462	476	644
32.0	Land and structures	770	730	903
33.0	Investments and loans	7,491	8,217	7,924
ACQUISITION OF CAPITAL ASSETS Total		8,723	9,423	9,471
41.0	Grants, subsidies, and contributions	178,277	202,559	187,689
42.0	Insurance claims and indemnities	6,372	10,686	10,244
43.0	Interest and dividends	7	0	0
GRANTS AND FIXED CHARGES Total		184,656	213,245	197,933
94.0	Financial transfers	67	9	8
99.0	Reimbursable obligations	17,219	11,256	10,819
OTHER Total		17,286	11,265	10,827
99.5	Adjustment for rounding	23	9	1
Adjustment for rounding Total		23	9	1
Gross Obligations Total		243,312	271,349	246,923

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Commerce				
11.1	Full-time permanent	2,878	2,975	2,614
11.3	Other than full-time permanent	165	178	187
11.5	Other personnel compensation	149	132	119
11.7	Military personnel	46	56	41
12.1	Civilian personnel benefits	1,183	1,206	1,069
12.2	Military personnel benefits	9	12	9
13.0	Benefits for former personnel	37	61	55
PERSONNEL COMPENSATION AND BENEFITS Total		4,467	4,620	4,094
21.0	Travel and transportation of persons	114	96	87
22.0	Transportation of things	24	19	13
23.1	Rental payments to GSA	167	170	155
23.2	Rental payments to others	45	62	42
23.3	Communications, utilities, and miscellaneous charges	204	201	194
24.0	Printing and reproduction	15	14	13
25.1	Advisory and assistance services	1,188	1,136	1,123
25.2	Other services from non-Federal sources	2,137	34,152	6,589
25.3	Other goods and services from Federal sources	2,430	1,418	1,405
25.4	Operation and maintenance of facilities	21	29	20
25.5	Research and development contracts	113	98	85
25.7	Operation and maintenance of equipment	207	166	217
26.0	Supplies and materials	231	155	117
CONTRACTUAL SERVICES AND SUPPLIES Total		6,896	37,716	10,060
31.0	Equipment	730	613	162
32.0	Land and structures	76	18	2
ACQUISITION OF CAPITAL ASSETS Total		806	631	164
41.0	Grants, subsidies, and contributions	29,507	21,114	2,693
43.0	Interest and dividends	0	4	8
GRANTS AND FIXED CHARGES Total		29,507	21,118	2,701
92.0	Undistributed	0	48	0
99.0	Reimbursable obligations	6,913	7,693	7,719
OTHER Total		6,913	7,741	7,719
99.5	Adjustment for rounding	3	4	1
Adjustment for rounding Total		3	4	1
Gross Obligations Total		48,592	71,830	24,739

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Defense--Military Programs				
11.1	Full-time permanent	52,392	55,402	53,575
11.3	Other than full-time permanent	661	645	676
11.5	Other personnel compensation	3,073	2,801	2,878
11.6	Military personnel - basic allowance for housing	28,846	30,584	32,202
11.7	Military personnel	92,024	98,205	105,471
11.8	Special personal services payments	161	460	90
12.1	Civilian personnel benefits	20,786	21,108	20,806
12.2	Military personnel benefits	68,699	68,096	75,721
13.0	Benefits for former personnel	129	298	163
PERSONNEL COMPENSATION AND BENEFITS Total		266,771	277,599	291,582
21.0	Travel and transportation of persons	12,050	8,787	8,910
22.0	Transportation of things	7,143	6,045	7,355
23.1	Rental payments to GSA	400	450	436
23.2	Rental payments to others	2,125	2,119	2,410
23.3	Communications, utilities, and miscellaneous charges	12,340	13,087	14,488
24.0	Printing and reproduction	893	840	945
25.1	Advisory and assistance services	39,223	29,103	26,292
25.2	Other services from non-Federal sources	22,293	25,957	25,000
25.3	Other goods and services from Federal sources	76,620	67,581	67,792
25.4	Operation and maintenance of facilities	20,772	19,209	23,832
25.5	Research and development contracts	106,228	109,650	138,682
25.6	Medical care	20,182	19,918	21,925
25.7	Operation and maintenance of equipment	54,575	58,891	62,418
25.8	Subsistence and support of persons	1,198	898	1,129
26.0	Supplies and materials	56,734	57,277	62,323
CONTRACTUAL SERVICES AND SUPPLIES Total		432,776	419,812	463,937
31.0	Equipment	156,180	170,945	195,803
32.0	Land and structures	24,025	34,077	29,235
33.0	Investments and loans	37	0	38
ACQUISITION OF CAPITAL ASSETS Total		180,242	205,022	225,076
41.0	Grants, subsidies, and contributions	5,443	4,190	2,947
42.0	Insurance claims and indemnities	148	204	340
43.0	Interest and dividends	17	58	68
44.0	Refunds	0	1	0
GRANTS AND FIXED CHARGES Total		5,608	4,453	3,355
99.0	Reimbursable obligations	211,483	244,981	230,920
OTHER Total		211,483	244,981	230,920
Gross Obligations Total		1,096,880	1,151,867	1,214,870

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Education				
11.1	Full-time permanent	563	571	378
11.3	Other than full-time permanent	33	8	5
11.5	Other personnel compensation	14	13	9
12.1	Civilian personnel benefits	220	156	131
13.0	Benefits for former personnel	0	33	26
PERSONNEL COMPENSATION AND BENEFITS Total		830	781	549
21.0	Travel and transportation of persons	6	7	6
23.1	Rental payments to GSA	47	42	27
23.3	Communications, utilities, and miscellaneous charges	1	1	1
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	88	13	14
25.2	Other services from non-Federal sources	1,321	790	774
25.3	Other goods and services from Federal sources	59	57	52
25.5	Research and development contracts	70	0	0
25.7	Operation and maintenance of equipment	1,267	1,089	1,144
CONTRACTUAL SERVICES AND SUPPLIES Total		2,860	2,000	2,019
31.0	Equipment	7	6	2
32.0	Land and structures	14	9	31
33.0	Investments and loans	3	22	22
ACQUISITION OF CAPITAL ASSETS Total		24	37	55
41.0	Grants, subsidies, and contributions	223,387	156,596	110,016
42.0	Insurance claims and indemnities	304	863	863
43.0	Interest and dividends	0	1	1
GRANTS AND FIXED CHARGES Total		223,691	157,460	110,880
92.0	Undistributed	0	13,578	0
99.0	Reimbursable obligations	77	54	53
OTHER Total		77	13,632	53
99.5	Adjustment for rounding	0	4	3
Adjustment for rounding Total		0	4	3
Gross Obligations Total		227,482	173,914	113,559

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Energy				
11.1	Full-time permanent	1,542	1,596	1,402
11.3	Other than full-time permanent	52	39	31
11.5	Other personnel compensation	85	81	95
12.1	Civilian personnel benefits	643	611	582
PERSONNEL COMPENSATION AND BENEFITS Total		2,322	2,327	2,110
21.0	Travel and transportation of persons	81	68	63
22.0	Transportation of things	3	1	0
23.1	Rental payments to GSA	37	45	48
23.2	Rental payments to others	7	8	8
23.3	Communications, utilities, and miscellaneous charges	110	113	105
25.1	Advisory and assistance services	4,330	4,263	2,905
25.2	Other services from non-Federal sources	2,674	2,592	2,478
25.3	Other goods and services from Federal sources	290	284	247
25.4	Operation and maintenance of facilities	30,188	29,358	34,705
25.5	Research and development contracts	2,220	1,798	1,712
25.6	Medical care	28	28	26
25.7	Operation and maintenance of equipment	71	63	64
26.0	Supplies and materials	295	52	93
CONTRACTUAL SERVICES AND SUPPLIES Total		40,334	38,673	42,454
31.0	Equipment	1,400	1,449	1,421
32.0	Land and structures	7,254	7,263	7,044
33.0	Investments and loans	0	1,095	287
ACQUISITION OF CAPITAL ASSETS Total		8,654	9,807	8,752
41.0	Grants, subsidies, and contributions	13,045	13,157	9,042
43.0	Interest and dividends	3	3	3
GRANTS AND FIXED CHARGES Total		13,048	13,160	9,045
99.0	Reimbursable obligations	17,834	15,844	16,356
OTHER Total		17,834	15,844	16,356
99.5	Adjustment for rounding	5	3	0
Adjustment for rounding Total		5	3	0
Gross Obligations Total		82,197	79,814	78,717

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Health and Human Services				
11.1	Full-time permanent	7,561	6,317	5,249
11.3	Other than full-time permanent	1,153	1,030	816
11.5	Other personnel compensation	431	326	265
11.7	Military personnel	467	349	294
11.8	Special personal services payments	271	279	231
12.1	Civilian personnel benefits	3,363	2,834	2,356
12.2	Military personnel benefits	116	106	98
13.0	Benefits for former personnel	733	821	872
PERSONNEL COMPENSATION AND BENEFITS Total		14,095	12,062	10,181
21.0	Travel and transportation of persons	283	223	177
22.0	Transportation of things	78	60	42
23.1	Rental payments to GSA	451	383	510
23.2	Rental payments to others	96	98	93
23.3	Communications, utilities, and miscellaneous charges	220	140	113
24.0	Printing and reproduction	134	138	118
25.1	Advisory and assistance services	6,919	5,503	4,702
25.2	Other services from non-Federal sources	12,025	10,685	9,449
25.3	Other goods and services from Federal sources	9,295	7,882	5,773
25.4	Operation and maintenance of facilities	381	270	295
25.5	Research and development contracts	4,756	3,578	2,794
25.6	Medical care	1,342	1,218	1,166
25.7	Operation and maintenance of equipment	1,100	699	434
25.8	Subsistence and support of persons	188	92	47
26.0	Supplies and materials	3,488	2,280	952
CONTRACTUAL SERVICES AND SUPPLIES Total		40,756	33,249	26,665
31.0	Equipment	1,145	538	257
32.0	Land and structures	1,573	486	340
ACQUISITION OF CAPITAL ASSETS Total		2,718	1,024	597
41.0	Grants, subsidies, and contributions	1,284,790	1,506,078	1,576,670
42.0	Insurance claims and indemnities	1,025,985	1,167,236	1,261,454
43.0	Interest and dividends	1	1	1
44.0	Refunds	50	2	2
GRANTS AND FIXED CHARGES Total		2,310,826	2,673,317	2,838,127
92.0	Undistributed	0	0	-1,214
94.0	Financial transfers	131,876	11,941	12,004
99.0	Reimbursable obligations	16,916	22,057	19,419
OTHER Total		148,792	33,998	30,209
Gross Obligations Total		2,517,187	2,753,650	2,905,779

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Homeland Security				
11.1	Full-time permanent	20,977	21,649	20,945
11.3	Other than full-time permanent	647	721	541
11.5	Other personnel compensation	3,742	3,747	7,010
11.6	Military personnel - basic allowance for housing	1,039	1,067	1,100
11.7	Military personnel	2,620	2,881	3,099
11.8	Special personal services payments	65	67	-368
12.1	Civilian personnel benefits	11,642	11,590	11,858
12.2	Military personnel benefits	661	699	767
13.0	Benefits for former personnel	736	868	698
PERSONNEL COMPENSATION AND BENEFITS Total		42,129	43,289	45,650
21.0	Travel and transportation of persons	2,412	2,154	7,425
22.0	Transportation of things	225	227	234
23.1	Rental payments to GSA	1,844	1,794	1,934
23.2	Rental payments to others	248	231	229
23.3	Communications, utilities, and miscellaneous charges	732	804	1,202
24.0	Printing and reproduction	95	112	123
25.1	Advisory and assistance services	5,952	6,433	11,487
25.2	Other services from non-Federal sources	6,112	6,536	14,716
25.3	Other goods and services from Federal sources	4,399	5,382	5,118
25.4	Operation and maintenance of facilities	3,785	3,519	4,332
25.5	Research and development contracts	403	311	365
25.6	Medical care	1,108	1,079	1,038
25.7	Operation and maintenance of equipment	3,233	2,988	2,920
25.8	Subsistence and support of persons	1,760	1,618	1,362
26.0	Supplies and materials	2,164	1,826	2,036
CONTRACTUAL SERVICES AND SUPPLIES Total		34,472	35,014	54,521
31.0	Equipment	3,226	2,853	11,753
32.0	Land and structures	869	629	6,266
33.0	Investments and loans	114	95	8
ACQUISITION OF CAPITAL ASSETS Total		4,209	3,577	18,027
41.0	Grants, subsidies, and contributions	39,366	61,678	28,641
42.0	Insurance claims and indemnities	1,845	6,662	2,318
43.0	Interest and dividends	41	42	0
44.0	Refunds	41	34	21
GRANTS AND FIXED CHARGES Total		41,293	68,416	30,980
91.0	Unvouchered	7	4	2
94.0	Financial transfers	45	45	45
99.0	Reimbursable obligations	10,813	16,331	14,298
OTHER Total		10,865	16,380	14,345
99.5	Adjustment for rounding	5	0	0
Adjustment for rounding Total		5	0	0
Gross Obligations Total		132,973	166,676	163,523

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Housing and Urban Development				
11.1	Full-time permanent	1,171	1,228	941
11.3	Other than full-time permanent	3	4	3
11.5	Other personnel compensation	27	23	19
12.1	Civilian personnel benefits	446	468	362
PERSONNEL COMPENSATION AND BENEFITS Total		1,647	1,723	1,325
21.0	Travel and transportation of persons	19	14	13
23.1	Rental payments to GSA	96	92	92
23.3	Communications, utilities, and miscellaneous charges	30	29	29
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	150	136	122
25.2	Other services from non-Federal sources	226	250	213
25.3	Other goods and services from Federal sources	97	80	100
25.4	Operation and maintenance of facilities	17	12	13
25.7	Operation and maintenance of equipment	429	355	370
26.0	Supplies and materials	1	1	1
CONTRACTUAL SERVICES AND SUPPLIES Total		1,066	970	954
31.0	Equipment	62	55	19
32.0	Land and structures	3	12	13
33.0	Investments and loans	13	19	19
ACQUISITION OF CAPITAL ASSETS Total		78	86	51
41.0	Grants, subsidies, and contributions	84,639	91,208	50,161
42.0	Insurance claims and indemnities	0	1	2
43.0	Interest and dividends	19	0	0
GRANTS AND FIXED CHARGES Total		84,658	91,209	50,163
94.0	Financial transfers	11	9	7
99.0	Reimbursable obligations	791	906	734
OTHER Total		802	915	741
99.5	Adjustment for rounding	1	0	0
Adjustment for rounding Total		1	0	0
Gross Obligations Total		88,252	94,903	53,234

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of the Interior				
11.1	Full-time permanent	4,466	4,544	4,553
11.3	Other than full-time permanent	402	403	283
11.5	Other personnel compensation	426	434	491
11.8	Special personal services payments	36	36	36
12.1	Civilian personnel benefits	2,076	2,088	2,256
13.0	Benefits for former personnel	0	4	0
PERSONNEL COMPENSATION AND BENEFITS Total		7,406	7,509	7,619
21.0	Travel and transportation of persons	218	197	318
22.0	Transportation of things	28	22	29
23.1	Rental payments to GSA	309	285	255
23.2	Rental payments to others	71	73	57
23.3	Communications, utilities, and miscellaneous charges	449	452	370
24.0	Printing and reproduction	15	15	11
25.1	Advisory and assistance services	335	326	260
25.2	Other services from non-Federal sources	7,833	10,051	9,372
25.3	Other goods and services from Federal sources	1,140	1,179	1,152
25.4	Operation and maintenance of facilities	690	795	853
25.5	Research and development contracts	17	17	13
25.6	Medical care	6	7	6
25.7	Operation and maintenance of equipment	216	217	154
25.8	Subsistence and support of persons	1	1	1
26.0	Supplies and materials	429	453	538
CONTRACTUAL SERVICES AND SUPPLIES Total		11,757	14,090	13,389
31.0	Equipment	315	345	320
32.0	Land and structures	1,343	1,214	1,241
33.0	Investments and loans	8	8	8
ACQUISITION OF CAPITAL ASSETS Total		1,666	1,567	1,569
41.0	Grants, subsidies, and contributions	14,613	14,996	14,699
42.0	Insurance claims and indemnities	317	274	273
GRANTS AND FIXED CHARGES Total		14,930	15,270	14,972
94.0	Financial transfers	86	90	96
99.0	Reimbursable obligations	8,508	7,578	8,401
OTHER Total		8,594	7,668	8,497
99.5	Adjustment for rounding	15	16	16
Adjustment for rounding Total		15	16	16
Gross Obligations Total		44,368	46,120	46,062

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Justice				
11.1	Full-time permanent	11,932	12,483	12,160
11.3	Other than full-time permanent	435	366	353
11.5	Other personnel compensation	1,534	1,505	1,400
11.8	Special personal services payments	279	283	282
12.1	Civilian personnel benefits	6,856	6,630	6,673
13.0	Benefits for former personnel	1	0	6
PERSONNEL COMPENSATION AND BENEFITS Total		21,037	21,267	20,874
21.0	Travel and transportation of persons	507	571	517
22.0	Transportation of things	61	51	45
23.1	Rental payments to GSA	1,964	1,912	1,850
23.2	Rental payments to others	189	146	159
23.3	Communications, utilities, and miscellaneous charges	767	672	632
24.0	Printing and reproduction	19	24	23
25.1	Advisory and assistance services	2,481	2,386	2,214
25.2	Other services from non-Federal sources	2,750	4,623	5,099
25.3	Other goods and services from Federal sources	1,775	1,578	1,278
25.4	Operation and maintenance of facilities	440	358	351
25.5	Research and development contracts	8	8	7
25.6	Medical care	535	646	670
25.7	Operation and maintenance of equipment	937	881	772
25.8	Subsistence and support of persons	2,422	2,458	2,714
26.0	Supplies and materials	1,027	871	827
CONTRACTUAL SERVICES AND SUPPLIES Total		15,882	17,185	17,158
31.0	Equipment	924	772	675
32.0	Land and structures	982	239	174
ACQUISITION OF CAPITAL ASSETS Total		1,906	1,011	849
41.0	Grants, subsidies, and contributions	4,652	5,105	4,569
42.0	Insurance claims and indemnities	2,656	2,702	2,874
43.0	Interest and dividends	57	1	1
44.0	Refunds	2	0	0
GRANTS AND FIXED CHARGES Total		7,367	7,808	7,444
99.0	Reimbursable obligations	5,203	5,475	5,510
OTHER Total		5,203	5,475	5,510
99.5	Adjustment for rounding	3	2	2
Adjustment for rounding Total		3	2	2
Gross Obligations Total		51,398	52,748	51,837

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Labor				
11.1	Full-time permanent	1,564	1,582	1,084
11.3	Other than full-time permanent	19	18	4
11.5	Other personnel compensation	51	69	31
11.8	Special personal services payments	1	0	0
12.1	Civilian personnel benefits	623	626	429
13.0	Benefits for former personnel	0	4	3
PERSONNEL COMPENSATION AND BENEFITS Total		2,258	2,299	1,551
21.0	Travel and transportation of persons	38	34	29
22.0	Transportation of things	7	7	6
23.1	Rental payments to GSA	128	133	96
23.2	Rental payments to others	9	10	10
23.3	Communications, utilities, and miscellaneous charges	15	14	4
24.0	Printing and reproduction	6	3	3
25.1	Advisory and assistance services	165	92	42
25.2	Other services from non-Federal sources	1,610	1,587	222
25.3	Other goods and services from Federal sources	978	952	688
25.4	Operation and maintenance of facilities	48	47	2
25.5	Research and development contracts	25	26	1
25.7	Operation and maintenance of equipment	82	73	15
26.0	Supplies and materials	26	13	8
CONTRACTUAL SERVICES AND SUPPLIES Total		3,137	2,991	1,126
31.0	Equipment	22	26	3
32.0	Land and structures	59	49	37
33.0	Investments and loans	14,518	9,816	1,476
ACQUISITION OF CAPITAL ASSETS Total		14,599	9,891	1,516
41.0	Grants, subsidies, and contributions	9,090	9,302	6,801
42.0	Insurance claims and indemnities	39,481	48,208	46,007
43.0	Interest and dividends	679	1,078	872
GRANTS AND FIXED CHARGES Total		49,250	58,588	53,680
94.0	Financial transfers	7,366	4,711	3,771
99.0	Reimbursable obligations	11,276	12,483	12,910
OTHER Total		18,642	17,194	16,681
Gross Obligations Total		87,886	90,963	74,554

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of State				
11.1	Full-time permanent	3,702	3,910	3,388
11.3	Other than full-time permanent	97	99	87
11.5	Other personnel compensation	93	89	59
11.8	Special personal services payments	22	21	22
12.1	Civilian personnel benefits	1,990	1,965	1,855
13.0	Benefits for former personnel	10	12	8
PERSONNEL COMPENSATION AND BENEFITS Total		5,914	6,096	5,419
21.0	Travel and transportation of persons	928	1,783	409
22.0	Transportation of things	79	47	60
23.1	Rental payments to GSA	375	419	402
23.2	Rental payments to others	89	94	95
23.3	Communications, utilities, and miscellaneous charges	923	1,039	1,043
24.0	Printing and reproduction	514	514	516
25.1	Advisory and assistance services	1,412	1,332	1,048
25.2	Other services from non-Federal sources	5,702	4,635	4,522
25.3	Other goods and services from Federal sources	3,740	3,592	3,301
25.4	Operation and maintenance of facilities	46	44	44
25.7	Operation and maintenance of equipment	3	3	3
26.0	Supplies and materials	450	334	344
CONTRACTUAL SERVICES AND SUPPLIES Total		14,261	13,836	11,787
31.0	Equipment	624	618	617
32.0	Land and structures	960	1,048	1,447
33.0	Investments and loans	30	20	20
ACQUISITION OF CAPITAL ASSETS Total		1,614	1,686	2,084
41.0	Grants, subsidies, and contributions	22,166	19,902	10,743
42.0	Insurance claims and indemnities	1,872	1,780	1,808
44.0	Refunds	0	8	0
GRANTS AND FIXED CHARGES Total		24,038	21,690	12,551
91.0	Unvouchered	0	27	25
99.0	Reimbursable obligations	9,378	8,962	9,189
OTHER Total		9,378	8,989	9,214
Gross Obligations Total		55,205	52,297	41,055

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Transportation				
11.1	Full-time permanent	7,295	7,628	7,634
11.3	Other than full-time permanent	75	80	75
11.5	Other personnel compensation	749	816	816
11.8	Special personal services payments	2	0	0
12.1	Civilian personnel benefits	3,426	3,608	3,624
13.0	Benefits for former personnel	1	1	1
PERSONNEL COMPENSATION AND BENEFITS Total		11,548	12,133	12,150
21.0	Travel and transportation of persons	278	306	275
22.0	Transportation of things	37	37	36
23.1	Rental payments to GSA	169	191	195
23.2	Rental payments to others	69	80	89
23.3	Communications, utilities, and miscellaneous charges	429	304	317
24.0	Printing and reproduction	4	4	4
25.1	Advisory and assistance services	3,156	3,259	4,064
25.2	Other services from non-Federal sources	3,314	3,409	3,499
25.3	Other goods and services from Federal sources	804	872	1,096
25.4	Operation and maintenance of facilities	303	273	341
25.5	Research and development contracts	154	192	186
25.6	Medical care	3	6	5
25.7	Operation and maintenance of equipment	298	345	219
25.8	Subsistence and support of persons	1	1	1
26.0	Supplies and materials	183	187	202
CONTRACTUAL SERVICES AND SUPPLIES Total		9,202	9,466	10,529
31.0	Equipment	831	517	666
32.0	Land and structures	291	241	399
33.0	Investments and loans	1,394	454	0
ACQUISITION OF CAPITAL ASSETS Total		2,516	1,212	1,065
41.0	Grants, subsidies, and contributions	112,539	132,576	129,050
42.0	Insurance claims and indemnities	12	2	2
43.0	Interest and dividends	1	0	0
GRANTS AND FIXED CHARGES Total		112,552	132,578	129,052
94.0	Financial transfers	13,485	12,525	13,076
99.0	Reimbursable obligations	3,039	3,721	4,218
OTHER Total		16,524	16,246	17,294
99.5	Adjustment for rounding	8	7	4
Adjustment for rounding Total		8	7	4
Gross Obligations Total		152,350	171,642	170,094

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of the Treasury				
11.1	Full-time permanent	8,658	9,251	6,950
11.3	Other than full-time permanent	87	108	84
11.5	Other personnel compensation	530	583	429
11.8	Special personal services payments	99	103	94
12.1	Civilian personnel benefits	3,643	3,786	2,742
13.0	Benefits for former personnel	4	15	29
PERSONNEL COMPENSATION AND BENEFITS Total		13,021	13,846	10,328
21.0	Travel and transportation of persons	170	136	61
22.0	Transportation of things	30	35	16
23.1	Rental payments to GSA	680	719	844
23.2	Rental payments to others	2	3	3
23.3	Communications, utilities, and miscellaneous charges	381	548	370
24.0	Printing and reproduction	48	43	21
25.1	Advisory and assistance services	3,415	5,764	1,621
25.2	Other services from non-Federal sources	2,558	3,304	2,916
25.3	Other goods and services from Federal sources	958	995	816
25.4	Operation and maintenance of facilities	236	401	150
25.6	Medical care	19	19	6
25.7	Operation and maintenance of equipment	100	78	135
26.0	Supplies and materials	90	98	59
CONTRACTUAL SERVICES AND SUPPLIES Total		8,687	12,143	7,018
31.0	Equipment	962	1,672	593
32.0	Land and structures	142	63	48
33.0	Investments and loans	9,708	0	0
ACQUISITION OF CAPITAL ASSETS Total		10,812	1,735	641
41.0	Grants, subsidies, and contributions	234,983	264,943	217,244
42.0	Insurance claims and indemnities	1,889	1,971	2,026
43.0	Interest and dividends	1,148,640	1,218,333	1,269,846
44.0	Refunds	610	316	319
GRANTS AND FIXED CHARGES Total		1,386,122	1,485,563	1,489,435
91.0	Unvouchered	103	82	80
92.0	Undistributed	0	0	289
94.0	Financial transfers	890	297	285
99.0	Reimbursable obligations	13,375	15,392	15,703
OTHER Total		14,368	15,771	16,357
99.5	Adjustment for rounding	19	10	8
Adjustment for rounding Total		19	10	8
Gross Obligations Total		1,433,029	1,529,068	1,523,787

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Department of Veterans Affairs				
11.1	Full-time permanent	46,165	46,996	47,120
11.3	Other than full-time permanent	679	893	901
11.5	Other personnel compensation	3,696	4,777	4,819
12.1	Civilian personnel benefits	18,862	19,740	20,484
13.0	Benefits for former personnel	13	13	14
PERSONNEL COMPENSATION AND BENEFITS Total		69,415	72,419	73,338
21.0	Travel and transportation of persons	2,384	2,507	2,656
22.0	Transportation of things	84	100	114
23.1	Rental payments to GSA	187	209	212
23.2	Rental payments to others	2,714	3,065	3,437
23.3	Communications, utilities, and miscellaneous charges	1,701	1,805	1,602
24.0	Printing and reproduction	120	43	45
25.1	Advisory and assistance services	1,217	206	1,332
25.2	Other services from non-Federal sources	47,341	61,190	71,038
25.3	Other goods and services from Federal sources	291	375	755
25.6	Medical care	4,796	0	0
25.7	Operation and maintenance of equipment	4	0	0
26.0	Supplies and materials	19,366	22,576	25,570
CONTRACTUAL SERVICES AND SUPPLIES Total		80,205	92,076	106,761
31.0	Equipment	1,930	2,510	2,982
32.0	Land and structures	4,043	5,080	9,877
33.0	Investments and loans	1	1	1
ACQUISITION OF CAPITAL ASSETS Total		5,974	7,591	12,860
41.0	Grants, subsidies, and contributions	18,961	26,429	24,088
42.0	Insurance claims and indemnities	178,304	204,289	231,241
43.0	Interest and dividends	9	12	11
44.0	Refunds	207	1	1
GRANTS AND FIXED CHARGES Total		197,481	230,731	255,341
99.0	Reimbursable obligations	12,389	15,616	15,915
OTHER Total		12,389	15,616	15,915
Gross Obligations Total		365,464	418,433	464,215

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Corps of Engineers--Civil Works				
11.1	Full-time permanent	2,610	2,419	2,419
11.3	Other than full-time permanent	39	28	28
11.5	Other personnel compensation	110	105	105
12.1	Civilian personnel benefits	574	520	520
PERSONNEL COMPENSATION AND BENEFITS Total		3,333	3,072	3,072
21.0	Travel and transportation of persons	74	69	69
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	4	4	4
23.2	Rental payments to others	4	5	5
23.3	Communications, utilities, and miscellaneous charges	42	41	41
25.1	Advisory and assistance services	240	208	208
25.2	Other services from non-Federal sources	1,179	957	957
25.3	Other goods and services from Federal sources	1,116	971	951
25.4	Operation and maintenance of facilities	708	672	672
25.7	Operation and maintenance of equipment	15	8	8
26.0	Supplies and materials	80	89	89
CONTRACTUAL SERVICES AND SUPPLIES Total		3,463	3,025	3,005
31.0	Equipment	30	29	29
32.0	Land and structures	7,160	6,681	6,681
ACQUISITION OF CAPITAL ASSETS Total		7,190	6,710	6,710
41.0	Grants, subsidies, and contributions	1	3	3
GRANTS AND FIXED CHARGES Total		1	3	3
94.0	Financial transfers	2,874	2,771	1,700
99.0	Reimbursable obligations	17,133	13,578	13,578
OTHER Total		20,007	16,349	15,278
Gross Obligations Total		33,994	29,159	28,068

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Other Defense--Civil Programs				
11.1	Full-time permanent	82	85	87
11.3	Other than full-time permanent	3	3	2
11.5	Other personnel compensation	5	4	4
11.8	Special personal services payments	2	2	2
12.1	Civilian personnel benefits	38	38	37
13.0	Benefits for former personnel	249,363	260,166	269,848
PERSONNEL COMPENSATION AND BENEFITS Total		249,493	260,298	269,980
21.0	Travel and transportation of persons	3	2	1
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	2	2	2
23.3	Communications, utilities, and miscellaneous charges	24	24	23
25.1	Advisory and assistance services	22	10	6
25.2	Other services from non-Federal sources	34	38	50
25.3	Other goods and services from Federal sources	20	16	22
25.4	Operation and maintenance of facilities	13	32	9
25.6	Medical care	5	4	5
25.7	Operation and maintenance of equipment	5	4	5
25.8	Subsistence and support of persons	10	10	10
26.0	Supplies and materials	23	10	17
CONTRACTUAL SERVICES AND SUPPLIES Total		162	153	151
31.0	Equipment	4	4	3
32.0	Land and structures	38	118	68
ACQUISITION OF CAPITAL ASSETS Total		42	122	71
94.0	Financial transfers	2,290	2,341	2,654
OTHER Total		2,290	2,341	2,654
Gross Obligations Total		251,987	262,914	272,856

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Environmental Protection Agency				
11.1	Full-time permanent	1,963	2,016	1,486
11.3	Other than full-time permanent	73	77	55
11.5	Other personnel compensation	59	71	54
11.7	Military personnel	5	5	3
11.8	Special personal services payments	1	1	1
12.1	Civilian personnel benefits	770	893	682
13.0	Benefits for former personnel	5	6	5
PERSONNEL COMPENSATION AND BENEFITS Total		2,876	3,069	2,286
21.0	Travel and transportation of persons	46	46	37
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	218	287	227
23.2	Rental payments to others	4	5	4
23.3	Communications, utilities, and miscellaneous charges	19	21	15
24.0	Printing and reproduction	8	8	5
25.1	Advisory and assistance services	509	512	384
25.2	Other services from non-Federal sources	2,335	2,030	1,747
25.3	Other goods and services from Federal sources	2,117	1,005	820
25.4	Operation and maintenance of facilities	64	73	53
25.5	Research and development contracts	71	61	40
25.7	Operation and maintenance of equipment	16	29	25
26.0	Supplies and materials	19	22	16
CONTRACTUAL SERVICES AND SUPPLIES Total		5,427	4,100	3,374
31.0	Equipment	41	48	37
32.0	Land and structures	33	56	56
ACQUISITION OF CAPITAL ASSETS Total		74	104	93
41.0	Grants, subsidies, and contributions	45,013	10,783	5,788
42.0	Insurance claims and indemnities	12	16	15
GRANTS AND FIXED CHARGES Total		45,025	10,799	5,803
99.0	Reimbursable obligations	646	955	955
OTHER Total		646	955	955
Gross Obligations Total		54,048	19,027	12,511

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Executive Office of the President				
11.1	Full-time permanent	324	291	309
12.1	Civilian personnel benefits	108	101	110
PERSONNEL COMPENSATION AND BENEFITS Total		432	392	419
21.0	Travel and transportation of persons	16	9	15
23.1	Rental payments to GSA	29	31	31
23.2	Rental payments to others	0	1	1
23.3	Communications, utilities, and miscellaneous charges	2	2	2
24.0	Printing and reproduction	1	1	1
25.2	Other services from non-Federal sources	92	76	103
25.3	Other goods and services from Federal sources	35	33	7
26.0	Supplies and materials	6	7	7
CONTRACTUAL SERVICES AND SUPPLIES Total		181	160	167
31.0	Equipment	10	9	6
ACQUISITION OF CAPITAL ASSETS Total		10	9	6
41.0	Grants, subsidies, and contributions	14	0	0
GRANTS AND FIXED CHARGES Total		14	0	0
94.0	Financial transfers	15	15	15
99.0	Reimbursable obligations	34	1,064	1,068
OTHER Total		49	1,079	1,083
99.5	Adjustment for rounding	4	2	1
Adjustment for rounding Total		4	2	1
Gross Obligations Total		690	1,642	1,676

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
General Services Administration				
11.1	Full-time permanent	108	115	98
11.3	Other than full-time permanent	3	0	0
11.5	Other personnel compensation	4	3	4
11.8	Special personal services payments	0	1	0
12.1	Civilian personnel benefits	49	46	40
13.0	Benefits for former personnel	1	11	2
PERSONNEL COMPENSATION AND BENEFITS Total		165	176	144
21.0	Travel and transportation of persons	3	4	3
23.1	Rental payments to GSA	12	11	12
23.3	Communications, utilities, and miscellaneous charges	0	2	0
24.0	Printing and reproduction	0	0	4
25.1	Advisory and assistance services	157	157	271
25.2	Other services from non-Federal sources	1	0	0
25.3	Other goods and services from Federal sources	87	74	53
25.4	Operation and maintenance of facilities	30	0	0
25.7	Operation and maintenance of equipment	2	1	1
CONTRACTUAL SERVICES AND SUPPLIES Total		292	249	344
31.0	Equipment	7	5	5
32.0	Land and structures	1,189	1,810	3,134
ACQUISITION OF CAPITAL ASSETS Total		1,196	1,815	3,139
42.0	Insurance claims and indemnities	5	1	11
GRANTS AND FIXED CHARGES Total		5	1	11
94.0	Financial transfers	10	11	1,007
99.0	Reimbursable obligations	42,231	47,178	49,105
OTHER Total		42,241	47,189	50,112
99.5	Adjustment for rounding	10	16	10
Adjustment for rounding Total		10	16	10
Gross Obligations Total		43,909	49,446	53,760

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
International Assistance Programs				
11.1	Full-time permanent	1,677	1,742	1,143
11.3	Other than full-time permanent	142	139	23
11.5	Other personnel compensation	66	64	2
11.8	Special personal services payments	1	1	0
12.1	Civilian personnel benefits	458	476	158
13.0	Benefits for former personnel	6	7	12
PERSONNEL COMPENSATION AND BENEFITS Total		2,350	2,429	1,338
21.0	Travel and transportation of persons	174	175	59
22.0	Transportation of things	33	39	3
23.1	Rental payments to GSA	43	45	14
23.2	Rental payments to others	97	122	43
23.3	Communications, utilities, and miscellaneous charges	40	38	19
25.1	Advisory and assistance services	889	753	224
25.2	Other services from non-Federal sources	57,120	67,976	80,172
25.3	Other goods and services from Federal sources	265	252	45
25.4	Operation and maintenance of facilities	17	30	2
25.6	Medical care	24	29	28
25.7	Operation and maintenance of equipment	30	49	37
26.0	Supplies and materials	23	22	14
CONTRACTUAL SERVICES AND SUPPLIES Total		58,755	69,530	80,660
31.0	Equipment	209	186	128
32.0	Land and structures	203	205	1
33.0	Investments and loans	2,612	2,108	1,333
ACQUISITION OF CAPITAL ASSETS Total		3,024	2,499	1,462
41.0	Grants, subsidies, and contributions	39,517	25,247	25,097
42.0	Insurance claims and indemnities	11	40	39
GRANTS AND FIXED CHARGES Total		39,528	25,287	25,136
99.0	Reimbursable obligations	1,395	829	669
OTHER Total		1,395	829	669
99.5	Adjustment for rounding	5	3	2
Adjustment for rounding Total		5	3	2
Gross Obligations Total		105,057	100,577	109,267

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
National Aeronautics and Space Administration				
11.1	Full-time permanent	2,522	2,685	1,965
11.3	Other than full-time permanent	61	61	39
11.5	Other personnel compensation	78	77	53
11.8	Special personal services payments	2	2	2
12.1	Civilian personnel benefits	956	1,015	829
PERSONNEL COMPENSATION AND BENEFITS Total		3,619	3,840	2,888
21.0	Travel and transportation of persons	95	47	32
22.0	Transportation of things	1,609	1,533	1,156
23.1	Rental payments to GSA	28	38	38
23.2	Rental payments to others	22	22	16
23.3	Communications, utilities, and miscellaneous charges	146	138	102
24.0	Printing and reproduction	4	4	2
25.1	Advisory and assistance services	1,538	1,460	1,172
25.2	Other services from non-Federal sources	656	572	379
25.3	Other goods and services from Federal sources	559	520	314
25.4	Operation and maintenance of facilities	522	447	347
25.5	Research and development contracts	13,142	13,954	10,217
25.6	Medical care	5	5	3
25.7	Operation and maintenance of equipment	505	481	384
26.0	Supplies and materials	128	126	100
CONTRACTUAL SERVICES AND SUPPLIES Total		18,959	19,347	14,262
31.0	Equipment	794	763	621
32.0	Land and structures	512	357	376
ACQUISITION OF CAPITAL ASSETS Total		1,306	1,120	997
41.0	Grants, subsidies, and contributions	1,275	1,285	663
42.0	Insurance claims and indemnities	1	1	1
GRANTS AND FIXED CHARGES Total		1,276	1,286	664
99.0	Reimbursable obligations	1,972	4,646	3,568
OTHER Total		1,972	4,646	3,568
Gross Obligations Total		27,132	30,239	22,379

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
National Science Foundation				
11.1	Full-time permanent	233	253	205
11.3	Other than full-time permanent	13	13	11
11.5	Other personnel compensation	9	9	8
11.8	Special personal services payments	70	69	28
12.1	Civilian personnel benefits	87	93	75
PERSONNEL COMPENSATION AND BENEFITS Total		412	437	327
21.0	Travel and transportation of persons	17	13	11
22.0	Transportation of things	1	1	0
23.1	Rental payments to GSA	26	33	32
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	325	322	121
25.2	Other services from non-Federal sources	73	53	21
25.3	Other goods and services from Federal sources	216	210	99
25.4	Operation and maintenance of facilities	335	334	167
25.5	Research and development contracts	66	65	28
25.7	Operation and maintenance of equipment	1	1	0
CONTRACTUAL SERVICES AND SUPPLIES Total		1,062	1,034	481
31.0	Equipment	9	7	2
ACQUISITION OF CAPITAL ASSETS Total		9	7	2
41.0	Grants, subsidies, and contributions	8,065	8,130	3,459
GRANTS AND FIXED CHARGES Total		8,065	8,130	3,459
99.0	Reimbursable obligations	102	149	130
OTHER Total		102	149	130
99.5	Adjustment for rounding	2	0	0
Adjustment for rounding Total		2	0	0
Gross Obligations Total		9,652	9,757	4,399

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Office of Personnel Management				
11.1	Full-time permanent	69	93	54
11.3	Other than full-time permanent	1	0	0
11.5	Other personnel compensation	2	0	1
12.1	Civilian personnel benefits	23,367	24,453	25,744
13.0	Benefits for former personnel	49,557	50,328	51,065
PERSONNEL COMPENSATION AND BENEFITS Total		72,996	74,874	76,864
21.0	Travel and transportation of persons	1	1	0
22.0	Transportation of things	0	0	2
23.3	Communications, utilities, and miscellaneous charges	62	24	24
25.2	Other services from non-Federal sources	341	271	236
26.0	Supplies and materials	0	0	1
CONTRACTUAL SERVICES AND SUPPLIES Total		404	296	263
31.0	Equipment	3	3	2
ACQUISITION OF CAPITAL ASSETS Total		3	3	2
42.0	Insurance claims and indemnities	107,286	112,046	115,896
44.0	Refunds	499	526	539
GRANTS AND FIXED CHARGES Total		107,785	112,572	116,435
99.0	Reimbursable obligations	74,801	78,041	82,622
OTHER Total		74,801	78,041	82,622
Gross Obligations Total		255,989	265,786	276,186

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Small Business Administration				
11.1	Full-time permanent	290	304	223
11.3	Other than full-time permanent	260	342	229
11.5	Other personnel compensation	37	39	31
11.8	Special personal services payments	31	37	25
12.1	Civilian personnel benefits	190	220	156
13.0	Benefits for former personnel	11	14	28
PERSONNEL COMPENSATION AND BENEFITS Total		819	956	692
21.0	Travel and transportation of persons	39	51	43
23.1	Rental payments to GSA	42	43	43
23.3	Communications, utilities, and miscellaneous charges	18	18	18
24.0	Printing and reproduction	3	5	5
25.1	Advisory and assistance services	17	18	19
25.2	Other services from non-Federal sources	256	100	60
25.3	Other goods and services from Federal sources	374	1,415	675
25.7	Operation and maintenance of equipment	37	43	44
26.0	Supplies and materials	9	11	12
CONTRACTUAL SERVICES AND SUPPLIES Total		795	1,704	919
31.0	Equipment	38	39	39
ACQUISITION OF CAPITAL ASSETS Total		38	39	39
41.0	Grants, subsidies, and contributions	34,796	10,302	414
GRANTS AND FIXED CHARGES Total		34,796	10,302	414
99.0	Reimbursable obligations	76	84	64
OTHER Total		76	84	64
Gross Obligations Total		36,524	13,085	2,128

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Social Security Administration				
11.1	Full-time permanent	5,580	5,611	5,282
11.3	Other than full-time permanent	92	83	44
11.5	Other personnel compensation	287	241	247
11.8	Special personal services payments	2	2	2
12.1	Civilian personnel benefits	2,276	2,226	2,188
13.0	Benefits for former personnel	2	3	3
PERSONNEL COMPENSATION AND BENEFITS Total		8,239	8,166	7,766
21.0	Travel and transportation of persons	16	13	14
22.0	Transportation of things	7	6	6
23.1	Rental payments to GSA	711	708	730
23.2	Rental payments to others	1	0	0
23.3	Communications, utilities, and miscellaneous charges	401	434	479
24.0	Printing and reproduction	46	35	35
25.1	Advisory and assistance services	157	151	192
25.2	Other services from non-Federal sources	3,235	3,388	3,647
25.3	Other goods and services from Federal sources	12,095	12,014	12,307
25.4	Operation and maintenance of facilities	91	72	72
25.6	Medical care	0	1	0
25.7	Operation and maintenance of equipment	975	1,049	1,476
26.0	Supplies and materials	31	24	24
CONTRACTUAL SERVICES AND SUPPLIES Total		17,766	17,895	18,982
31.0	Equipment	302	322	388
32.0	Land and structures	32	25	25
ACQUISITION OF CAPITAL ASSETS Total		334	347	413
41.0	Grants, subsidies, and contributions	58,911	64,175	66,869
42.0	Insurance claims and indemnities	1,458,900	1,577,613	1,658,699
GRANTS AND FIXED CHARGES Total		1,517,811	1,641,788	1,725,568
94.0	Financial transfers	60,529	66,123	79,235
99.0	Reimbursable obligations	3,168	3,487	3,592
OTHER Total		63,697	69,610	82,827
Gross Obligations Total		1,607,847	1,737,806	1,835,556

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Export-Import Bank of the United States				
11.1	Full-time permanent	58	56	52
12.1	Civilian personnel benefits	31	32	31
PERSONNEL COMPENSATION AND BENEFITS Total		89	88	83
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	10	10	10
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	14	14	19
25.2	Other services from non-Federal sources	12	12	12
25.3	Other goods and services from Federal sources	3	3	3
25.7	Operation and maintenance of equipment	21	21	21
26.0	Supplies and materials	2	2	2
CONTRACTUAL SERVICES AND SUPPLIES Total		66	66	71
41.0	Grants, subsidies, and contributions	88	157	17
GRANTS AND FIXED CHARGES Total		88	157	17
Gross Obligations Total		243	311	171

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Federal Deposit Insurance Corporation				
42.0	Insurance claims and indemnities	1,790	0	0
43.0	Interest and dividends	1,425	4,487	7,739
GRANTS AND FIXED CHARGES Total		3,215	4,487	7,739
99.0	Reimbursable obligations	68,363	3,057	12,337
OTHER Total		68,363	3,057	12,337
Gross Obligations Total		71,578	7,544	20,076

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Postal Service				
11.1	Full-time permanent	152	152	151
11.3	Other than full-time permanent	1	0	1
11.5	Other personnel compensation	1	1	1
12.1	Civilian personnel benefits	72	71	70
PERSONNEL COMPENSATION AND BENEFITS Total		226	224	223
21.0	Travel and transportation of persons	4	4	5
23.2	Rental payments to others	6	6	6
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	20	18	18
25.3	Other goods and services from Federal sources	1	1	1
25.7	Operation and maintenance of equipment	9	9	9
26.0	Supplies and materials	146	1	1
CONTRACTUAL SERVICES AND SUPPLIES Total		188	41	42
31.0	Equipment	154	601	1,278
ACQUISITION OF CAPITAL ASSETS Total		154	601	1,278
41.0	Grants, subsidies, and contributions	81	82	70
43.0	Interest and dividends	592	0	0
GRANTS AND FIXED CHARGES Total		673	82	70
99.0	Reimbursable obligations	86,086	87,703	87,441
OTHER Total		86,086	87,703	87,441
Gross Obligations Total		87,327	88,651	89,054

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Railroad Retirement Board				
11.1	Full-time permanent	75	74	77
11.3	Other than full-time permanent	2	1	1
11.5	Other personnel compensation	2	0	0
12.1	Civilian personnel benefits	30	30	30
PERSONNEL COMPENSATION AND BENEFITS Total		109	105	108
23.1	Rental payments to GSA	3	3	3
23.3	Communications, utilities, and miscellaneous charges	6	6	6
25.2	Other services from non-Federal sources	77	86	83
25.3	Other goods and services from Federal sources	9	8	6
25.4	Operation and maintenance of facilities	3	0	0
25.6	Medical care	1	1	1
25.7	Operation and maintenance of equipment	2	2	2
CONTRACTUAL SERVICES AND SUPPLIES Total		101	106	101
41.0	Grants, subsidies, and contributions	6	8	5
42.0	Insurance claims and indemnities	15,530	15,878	16,195
GRANTS AND FIXED CHARGES Total		15,536	15,886	16,200
94.0	Financial transfers	1,319	1,677	1,917
99.0	Reimbursable obligations	34	50	46
OTHER Total		1,353	1,727	1,963
99.5	Adjustment for rounding	3	1	2
Adjustment for rounding Total		3	1	2
Gross Obligations Total		17,102	17,825	18,374

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Other Independent Agencies				
11.1	Full-time permanent	4,730	4,844	4,370
11.3	Other than full-time permanent	187	138	57
11.5	Other personnel compensation	118	121	97
11.8	Special personal services payments	379	845	995
12.1	Civilian personnel benefits	1,856	1,853	1,664
13.0	Benefits for former personnel	1,226	1,252	1,325
PERSONNEL COMPENSATION AND BENEFITS Total		8,496	9,053	8,508
21.0	Travel and transportation of persons	97	88	84
22.0	Transportation of things	9	11	10
23.1	Rental payments to GSA	266	343	321
23.2	Rental payments to others	123	50	60
23.3	Communications, utilities, and miscellaneous charges	266	252	193
24.0	Printing and reproduction	21	17	23
25.1	Advisory and assistance services	1,807	2,006	1,835
25.2	Other services from non-Federal sources	2,059	3,359	1,212
25.3	Other goods and services from Federal sources	461	430	363
25.4	Operation and maintenance of facilities	135	96	143
25.5	Research and development contracts	19	16	9
25.6	Medical care	15	16	10
25.7	Operation and maintenance of equipment	604	632	642
26.0	Supplies and materials	68	69	67
CONTRACTUAL SERVICES AND SUPPLIES Total		5,950	7,385	4,972
31.0	Equipment	253	360	253
32.0	Land and structures	283	380	156
ACQUISITION OF CAPITAL ASSETS Total		536	740	409
41.0	Grants, subsidies, and contributions	37,477	27,619	20,016
42.0	Insurance claims and indemnities	2,039	1,724	1,801
43.0	Interest and dividends	0	70	148
GRANTS AND FIXED CHARGES Total		39,516	29,413	21,965
92.0	Undistributed	0	196	0
94.0	Financial transfers	1,424	1,471	63
99.0	Reimbursable obligations	67,635	70,977	71,089
OTHER Total		69,059	72,644	71,152
99.5	Adjustment for rounding	20	11	10
Adjustment for rounding Total		20	11	10
Gross Obligations Total		123,577	119,246	107,016

**Table 1 -- OBLIGATIONS BY OBJECT CLASS**  
Object Class - FY 2026 President's Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
Allowances				
92.0	Undistributed	0	0	-7,469
OTHER Total		0	0	-7,469
Gross Obligations Total		0	0	-7,469

## **Table 2**

---

# **OBLIGATIONS BY OBJECT CLASS AND AGENCY**

---

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

Object Class		2024 actual	2025 estimate	2026 estimate
10	PERSONNEL COMPENSATION AND BENEFITS			
	Direct			
	Legislative Branch	3,829	3,978	4,297
	Judicial Branch	5,191	5,381	5,771
	Department of Agriculture	10,535	10,654	7,245
	Department of Commerce	4,467	4,620	4,094
	Department of Defense--Military Programs	266,771	277,599	291,582
	Department of Education	830	781	549
	Department of Energy	2,322	2,327	2,110
	Department of Health and Human Services	14,095	12,062	10,181
	Department of Homeland Security	42,129	43,289	45,650
	Department of Housing and Urban Development	1,647	1,723	1,325
	Department of the Interior	7,406	7,509	7,619
	Department of Justice	21,037	21,267	20,874
	Department of Labor	2,258	2,299	1,551
	Department of State	5,914	6,096	5,419
	Department of Transportation	11,548	12,133	12,150
	Department of the Treasury	13,021	13,846	10,328
	Department of Veterans Affairs	69,415	72,419	73,338
	Corps of Engineers--Civil Works	3,333	3,072	3,072
	Other Defense--Civil Programs	249,493	260,298	269,980
	Environmental Protection Agency	2,876	3,069	2,286
	Executive Office of the President	432	392	419
	General Services Administration	165	176	144
	International Assistance Programs	2,350	2,429	1,338
	National Aeronautics and Space Administration	3,619	3,840	2,888
	National Science Foundation	412	437	327
	Office of Personnel Management	72,996	74,874	76,864
	Small Business Administration	819	956	692
	Social Security Administration	8,239	8,166	7,766
	Export-Import Bank of the United States	89	88	83
	Postal Service	226	224	223
	Railroad Retirement Board	109	105	108
	Other Independent Agencies	8,496	9,053	8,508
	Direct Total	836,069	865,162	878,781
	Reimbursable			
	Reimbursable obligations	131,785	136,563	136,340
	Reimbursable Total	131,785	136,563	136,340
	PERSONNEL COMPENSATION AND BENEFITS Total	967,854	1,001,725	1,015,121

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

		Object Class	2024 actual	2025 estimate	2026 estimate
11.1	Full-time permanent				
	Direct				
		Legislative Branch	2,657	2,786	2,994
		Judicial Branch	2,674	2,868	3,083
		Department of Agriculture	6,278	7,008	4,455
		Department of Commerce	2,878	2,975	2,614
		Department of Defense--Military Programs	52,392	55,402	53,575
		Department of Education	563	571	378
		Department of Energy	1,542	1,596	1,402
		Department of Health and Human Services	7,561	6,317	5,249
		Department of Homeland Security	20,977	21,649	20,945
		Department of Housing and Urban Development	1,171	1,228	941
		Department of the Interior	4,466	4,544	4,553
		Department of Justice	11,932	12,483	12,160
		Department of Labor	1,564	1,582	1,084
		Department of State	3,702	3,910	3,388
		Department of Transportation	7,295	7,628	7,634
		Department of the Treasury	8,658	9,251	6,950
		Department of Veterans Affairs	46,165	46,996	47,120
		Corps of Engineers--Civil Works	2,610	2,419	2,419
		Other Defense--Civil Programs	82	85	87
		Environmental Protection Agency	1,963	2,016	1,486
		Executive Office of the President	324	291	309
		General Services Administration	108	115	98
		International Assistance Programs	1,677	1,742	1,143
		National Aeronautics and Space Administration	2,522	2,685	1,965
		National Science Foundation	233	253	205
		Office of Personnel Management	69	93	54
		Small Business Administration	290	304	223
		Social Security Administration	5,580	5,611	5,282
		Export-Import Bank of the United States	58	56	52
		Postal Service	152	152	151
		Railroad Retirement Board	75	74	77
		Other Independent Agencies	4,730	4,844	4,370
	Direct Total		202,948	209,534	196,446
	Reimbursable				
		Reimbursable obligations	74,360	78,724	77,635
	Reimbursable Total		74,360	78,724	77,635
Full-time permanent Total			277,308	288,258	274,081

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
11.3	Other than full-time permanent			
	Direct			
	Legislative Branch	35	31	35
	Judicial Branch	1,086	1,085	1,156
	Department of Agriculture	164	88	82
	Department of Commerce	165	178	187
	Department of Defense--Military Programs	661	645	676
	Department of Education	33	8	5
	Department of Energy	52	39	31
	Department of Health and Human Services	1,153	1,030	816
	Department of Homeland Security	647	721	541
	Department of Housing and Urban Development	3	4	3
	Department of the Interior	402	403	283
	Department of Justice	435	366	353
	Department of Labor	19	18	4
	Department of State	97	99	87
	Department of Transportation	75	80	75
	Department of the Treasury	87	108	84
	Department of Veterans Affairs	679	893	901
	Corps of Engineers--Civil Works	39	28	28
	Other Defense--Civil Programs	3	3	2
	Environmental Protection Agency	73	77	55
	General Services Administration	3	0	0
	International Assistance Programs	142	139	23
	National Aeronautics and Space Administration	61	61	39
	National Science Foundation	13	13	11
	Office of Personnel Management	1	0	0
	Small Business Administration	260	342	229
	Social Security Administration	92	83	44
	Postal Service	1	0	1
	Railroad Retirement Board	2	1	1
	Other Independent Agencies	187	138	57
	Direct Total	6,670	6,681	5,809
	Reimbursable			
	Reimbursable obligations	6,686	6,844	6,932
	Reimbursable Total	6,686	6,844	6,932
	Other than full-time permanent Total	13,356	13,525	12,741

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
11.5	Other personnel compensation			
	Direct			
	Legislative Branch	64	64	65
	Judicial Branch	2	1	1
	Department of Agriculture	787	301	140
	Department of Commerce	149	132	119
	Department of Defense--Military Programs	3,073	2,801	2,878
	Department of Education	14	13	9
	Department of Energy	85	81	95
	Department of Health and Human Services	431	326	265
	Department of Homeland Security	3,742	3,747	7,010
	Department of Housing and Urban Development	27	23	19
	Department of the Interior	426	434	491
	Department of Justice	1,534	1,505	1,400
	Department of Labor	51	69	31
	Department of State	93	89	59
	Department of Transportation	749	816	816
	Department of the Treasury	530	583	429
	Department of Veterans Affairs	3,696	4,777	4,819
	Corps of Engineers--Civil Works	110	105	105
	Other Defense--Civil Programs	5	4	4
	Environmental Protection Agency	59	71	54
	General Services Administration	4	3	4
	International Assistance Programs	66	64	2
	National Aeronautics and Space Administration	78	77	53
	National Science Foundation	9	9	8
	Office of Personnel Management	2	0	1
	Small Business Administration	37	39	31
	Social Security Administration	287	241	247
	Postal Service	1	1	1
	Railroad Retirement Board	2	0	0
	Other Independent Agencies	118	121	97
	Direct Total	16,231	16,497	19,253
	Reimbursable			
	Reimbursable obligations	10,006	10,321	10,589
	Reimbursable Total	10,006	10,321	10,589
	Other personnel compensation Total	26,237	26,818	29,842

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
11.6	Military personnel - basic allowance for housing			
	Direct			
	Department of Defense--Military Programs	28,846	30,584	32,202
	Department of Homeland Security	1,039	1,067	1,100
	Direct Total	29,885	31,651	33,302
	Reimbursable			
	Reimbursable obligations	409	382	303
	Reimbursable Total	409	382	303
	Military personnel - basic allowance for housing Total	30,294	32,033	33,605

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
11.7	Military personnel			
	Direct			
	Department of Commerce	46	56	41
	Department of Defense--Military Programs	92,024	98,205	105,471
	Department of Health and Human Services	467	349	294
	Department of Homeland Security	2,620	2,881	3,099
	Environmental Protection Agency	5	5	3
	Direct Total	95,162	101,496	108,908
	Reimbursable			
	Reimbursable obligations	1,373	1,396	996
	Reimbursable Total	1,373	1,396	996
	Military personnel Total	96,535	102,892	109,904

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
11.8	Special personal services payments			
	Direct			
	Judicial Branch	22	20	20
	Department of Agriculture	98	2	2
	Department of Defense--Military Programs	161	460	90
	Department of Health and Human Services	271	279	231
	Department of Homeland Security	65	67	-368
	Department of the Interior	36	36	36
	Department of Justice	279	283	282
	Department of Labor	1	0	0
	Department of State	22	21	22
	Department of Transportation	2	0	0
	Department of the Treasury	99	103	94
	Other Defense--Civil Programs	2	2	2
	Environmental Protection Agency	1	1	1
	General Services Administration	0	1	0
	International Assistance Programs	1	1	0
	National Aeronautics and Space Administration	2	2	2
	National Science Foundation	70	69	28
	Small Business Administration	31	37	25
	Social Security Administration	2	2	2
	Other Independent Agencies	379	845	995
	Direct Total	1,544	2,231	1,464
	Reimbursable			
	Reimbursable obligations	461	457	862
	Reimbursable Total	461	457	862
	Special personal services payments Total	2,005	2,688	2,326

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

		Object Class	2024 actual	2025 estimate	2026 estimate
12.1	Civilian personnel benefits				
	Direct				
		Legislative Branch	1,073	1,096	1,202
		Judicial Branch	1,399	1,399	1,503
		Department of Agriculture	3,183	3,209	1,970
		Department of Commerce	1,183	1,206	1,069
		Department of Defense--Military Programs	20,786	21,108	20,806
		Department of Education	220	156	131
		Department of Energy	643	611	582
		Department of Health and Human Services	3,363	2,834	2,356
		Department of Homeland Security	11,642	11,590	11,858
		Department of Housing and Urban Development	446	468	362
		Department of the Interior	2,076	2,088	2,256
		Department of Justice	6,856	6,630	6,673
		Department of Labor	623	626	429
		Department of State	1,990	1,965	1,855
		Department of Transportation	3,426	3,608	3,624
		Department of the Treasury	3,643	3,786	2,742
		Department of Veterans Affairs	18,862	19,740	20,484
		Corps of Engineers--Civil Works	574	520	520
		Other Defense--Civil Programs	38	38	37
		Environmental Protection Agency	770	893	682
		Executive Office of the President	108	101	110
		General Services Administration	49	46	40
		International Assistance Programs	458	476	158
		National Aeronautics and Space Administration	956	1,015	829
		National Science Foundation	87	93	75
		Office of Personnel Management	23,367	24,453	25,744
		Small Business Administration	190	220	156
		Social Security Administration	2,276	2,226	2,188
		Export-Import Bank of the United States	31	32	31
		Postal Service	72	71	70
		Railroad Retirement Board	30	30	30
		Other Independent Agencies	1,856	1,853	1,664
	Direct Total		112,276	114,187	112,236
	Reimbursable				
		Reimbursable obligations	37,910	37,894	37,828
	Reimbursable Total		37,910	37,894	37,828
Civilian personnel benefits Total			150,186	152,081	150,064

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
12.2	Military personnel benefits			
	Direct			
	Department of Commerce	9	12	9
	Department of Defense--Military Programs	68,699	68,096	75,721
	Department of Health and Human Services	116	106	98
	Department of Homeland Security	661	699	767
	Direct Total	69,485	68,913	76,595
	Reimbursable			
	Reimbursable obligations	499	414	284
	Reimbursable Total	499	414	284
	Military personnel benefits Total	69,984	69,327	76,879

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

		Object Class	2024 actual	2025 estimate	2026 estimate
13.0	Benefits for former personnel				
	Direct				
		Legislative Branch	0	1	1
		Judicial Branch	8	8	8
		Department of Agriculture	25	46	596
		Department of Commerce	37	61	55
		Department of Defense--Military Programs	129	298	163
		Department of Education	0	33	26
		Department of Health and Human Services	733	821	872
		Department of Homeland Security	736	868	698
		Department of the Interior	0	4	0
		Department of Justice	1	0	6
		Department of Labor	0	4	3
		Department of State	10	12	8
		Department of Transportation	1	1	1
		Department of the Treasury	4	15	29
		Department of Veterans Affairs	13	13	14
		Other Defense--Civil Programs	249,363	260,166	269,848
		Environmental Protection Agency	5	6	5
		General Services Administration	1	11	2
		International Assistance Programs	6	7	12
		Office of Personnel Management	49,557	50,328	51,065
		Small Business Administration	11	14	28
		Social Security Administration	2	3	3
		Other Independent Agencies	1,226	1,252	1,325
	Direct Total		301,868	313,972	324,768
	Reimbursable				
		Reimbursable obligations	81	131	911
	Reimbursable Total		81	131	911
Benefits for former personnel Total			301,949	314,103	325,679

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
20	CONTRACTUAL SERVICES AND SUPPLIES			
	Direct			
	Legislative Branch	2,726	2,895	3,402
	Judicial Branch	3,912	3,995	4,334
	Department of Agriculture	22,089	26,753	21,446
	Department of Commerce	6,896	37,716	10,060
	Department of Defense--Military Programs	432,776	419,812	463,937
	Department of Education	2,860	2,000	2,019
	Department of Energy	40,334	38,673	42,454
	Department of Health and Human Services	40,756	33,249	26,665
	Department of Homeland Security	34,472	35,014	54,521
	Department of Housing and Urban Development	1,066	970	954
	Department of the Interior	11,757	14,090	13,389
	Department of Justice	15,882	17,185	17,158
	Department of Labor	3,137	2,991	1,126
	Department of State	14,261	13,836	11,787
	Department of Transportation	9,202	9,466	10,529
	Department of the Treasury	8,687	12,143	7,018
	Department of Veterans Affairs	80,205	92,076	106,761
	Corps of Engineers--Civil Works	3,463	3,025	3,005
	Other Defense--Civil Programs	162	153	151
	Environmental Protection Agency	5,427	4,100	3,374
	Executive Office of the President	181	160	167
	General Services Administration	292	249	344
	International Assistance Programs	58,755	69,530	80,660
	National Aeronautics and Space Administration	18,959	19,347	14,262
	National Science Foundation	1,062	1,034	481
	Office of Personnel Management	404	296	263
	Small Business Administration	795	1,704	919
	Social Security Administration	17,766	17,895	18,982
	Export-Import Bank of the United States	66	66	71
	Postal Service	188	41	42
	Railroad Retirement Board	101	106	101
	Other Independent Agencies	5,950	7,385	4,972
	Direct Total	844,589	887,955	925,354
	Reimbursable			
	Reimbursable obligations	381,775	417,863	411,135
	Reimbursable Total	381,775	417,863	411,135
	CONTRACTUAL SERVICES AND SUPPLIES Total	1,226,364	1,305,818	1,336,489

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
21.0	Travel and transportation of persons			
	Direct			
	Legislative Branch	104	101	106
	Judicial Branch	111	117	121
	Department of Agriculture	422	413	262
	Department of Commerce	114	96	87
	Department of Defense--Military Programs	12,050	8,787	8,910
	Department of Education	6	7	6
	Department of Energy	81	68	63
	Department of Health and Human Services	283	223	177
	Department of Homeland Security	2,412	2,154	7,425
	Department of Housing and Urban Development	19	14	13
	Department of the Interior	218	197	318
	Department of Justice	507	571	517
	Department of Labor	38	34	29
	Department of State	928	1,783	409
	Department of Transportation	278	306	275
	Department of the Treasury	170	136	61
	Department of Veterans Affairs	2,384	2,507	2,656
	Corps of Engineers--Civil Works	74	69	69
	Other Defense--Civil Programs	3	2	1
	Environmental Protection Agency	46	46	37
	Executive Office of the President	16	9	15
	General Services Administration	3	4	3
	International Assistance Programs	174	175	59
	National Aeronautics and Space Administration	95	47	32
	National Science Foundation	17	13	11
	Office of Personnel Management	1	1	0
	Small Business Administration	39	51	43
	Social Security Administration	16	13	14
	Export-Import Bank of the United States	2	2	2
	Postal Service	4	4	5
	Other Independent Agencies	97	88	84
	Direct Total	20,712	18,038	21,810
	Reimbursable			
	Reimbursable obligations	2,910	2,991	3,005
	Reimbursable Total	2,910	2,991	3,005
	Travel and transportation of persons Total	23,622	21,029	24,815

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
22.0	Transportation of things			
	Direct			
	Legislative Branch	0	0	1
	Judicial Branch	4	4	6
	Department of Agriculture	38	51	44
	Department of Commerce	24	19	13
	Department of Defense--Military Programs	7,143	6,045	7,355
	Department of Energy	3	1	0
	Department of Health and Human Services	78	60	42
	Department of Homeland Security	225	227	234
	Department of the Interior	28	22	29
	Department of Justice	61	51	45
	Department of Labor	7	7	6
	Department of State	79	47	60
	Department of Transportation	37	37	36
	Department of the Treasury	30	35	16
	Department of Veterans Affairs	84	100	114
	Corps of Engineers--Civil Works	1	1	1
	Other Defense--Civil Programs	1	1	1
	Environmental Protection Agency	1	1	1
	International Assistance Programs	33	39	3
	National Aeronautics and Space Administration	1,609	1,533	1,156
	National Science Foundation	1	1	0
	Office of Personnel Management	0	0	2
	Social Security Administration	7	6	6
	Other Independent Agencies	9	11	10
	Direct Total	9,503	8,299	9,181
	Reimbursable			
	Reimbursable obligations	17,513	16,018	17,029
	Reimbursable Total	17,513	16,018	17,029
	Transportation of things Total	27,016	24,317	26,210

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
23.1	Rental payments to GSA			
	Direct			
	Legislative Branch	20	20	21
	Judicial Branch	1,129	1,198	1,246
	Department of Agriculture	213	217	211
	Department of Commerce	167	170	155
	Department of Defense--Military Programs	400	450	436
	Department of Education	47	42	27
	Department of Energy	37	45	48
	Department of Health and Human Services	451	383	510
	Department of Homeland Security	1,844	1,794	1,934
	Department of Housing and Urban Development	96	92	92
	Department of the Interior	309	285	255
	Department of Justice	1,964	1,912	1,850
	Department of Labor	128	133	96
	Department of State	375	419	402
	Department of Transportation	169	191	195
	Department of the Treasury	680	719	844
	Department of Veterans Affairs	187	209	212
	Corps of Engineers--Civil Works	4	4	4
	Other Defense--Civil Programs	2	2	2
	Environmental Protection Agency	218	287	227
	Executive Office of the President	29	31	31
	General Services Administration	12	11	12
	International Assistance Programs	43	45	14
	National Aeronautics and Space Administration	28	38	38
	National Science Foundation	26	33	32
	Small Business Administration	42	43	43
	Social Security Administration	711	708	730
	Export-Import Bank of the United States	10	10	10
	Railroad Retirement Board	3	3	3
	Other Independent Agencies	266	343	321
	Direct Total	9,610	9,837	10,001
	Reimbursable			
	Reimbursable obligations	2,196	2,153	2,120
	Reimbursable Total	2,196	2,153	2,120
	Rental payments to GSA Total	11,806	11,990	12,121

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
23.2	Rental payments to others			
	Direct			
	Legislative Branch	26	30	32
	Judicial Branch	41	37	33
	Department of Agriculture	159	190	169
	Department of Commerce	45	62	42
	Department of Defense--Military Programs	2,125	2,119	2,410
	Department of Energy	7	8	8
	Department of Health and Human Services	96	98	93
	Department of Homeland Security	248	231	229
	Department of the Interior	71	73	57
	Department of Justice	189	146	159
	Department of Labor	9	10	10
	Department of State	89	94	95
	Department of Transportation	69	80	89
	Department of the Treasury	2	3	3
	Department of Veterans Affairs	2,714	3,065	3,437
	Corps of Engineers--Civil Works	4	5	5
	Environmental Protection Agency	4	5	4
	Executive Office of the President	0	1	1
	International Assistance Programs	97	122	43
	National Aeronautics and Space Administration	22	22	16
	Social Security Administration	1	0	0
	Postal Service	6	6	6
	Other Independent Agencies	123	50	60
	Direct Total	6,147	6,457	7,001
	Reimbursable			
	Reimbursable obligations	10,390	10,283	10,497
	Reimbursable Total	10,390	10,283	10,497
	Rental payments to others Total	16,537	16,740	17,498

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
23.3	Communications, utilities, and miscellaneous charges			
	Direct			
	Legislative Branch	190	196	209
	Judicial Branch	124	130	142
	Department of Agriculture	193	211	4,181
	Department of Commerce	204	201	194
	Department of Defense--Military Programs	12,340	13,087	14,488
	Department of Education	1	1	1
	Department of Energy	110	113	105
	Department of Health and Human Services	220	140	113
	Department of Homeland Security	732	804	1,202
	Department of Housing and Urban Development	30	29	29
	Department of the Interior	449	452	370
	Department of Justice	767	672	632
	Department of Labor	15	14	4
	Department of State	923	1,039	1,043
	Department of Transportation	429	304	317
	Department of the Treasury	381	548	370
	Department of Veterans Affairs	1,701	1,805	1,602
	Corps of Engineers--Civil Works	42	41	41
	Other Defense--Civil Programs	24	24	23
	Environmental Protection Agency	19	21	15
	Executive Office of the President	2	2	2
	General Services Administration	0	2	0
	International Assistance Programs	40	38	19
	National Aeronautics and Space Administration	146	138	102
	National Science Foundation	2	2	2
	Office of Personnel Management	62	24	24
	Small Business Administration	18	18	18
	Social Security Administration	401	434	479
	Export-Import Bank of the United States	2	2	2
	Postal Service	2	2	2
	Railroad Retirement Board	6	6	6
	Other Independent Agencies	266	252	193
	Direct Total	19,841	20,752	25,930
	Reimbursable			
	Reimbursable obligations	9,202	9,613	10,634
	Reimbursable Total	9,202	9,613	10,634
	Communications, utilities, and miscellaneous charges Total	29,043	30,365	36,564

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

		Object Class	2024 actual	2025 estimate	2026 estimate
24.0	Printing and reproduction				
	Direct				
		Legislative Branch	147	140	142
		Judicial Branch	12	13	15
		Department of Agriculture	89	94	101
		Department of Commerce	15	14	13
		Department of Defense--Military Programs	893	840	945
		Department of Education	1	1	1
		Department of Health and Human Services	134	138	118
		Department of Homeland Security	95	112	123
		Department of Housing and Urban Development	1	1	1
		Department of the Interior	15	15	11
		Department of Justice	19	24	23
		Department of Labor	6	3	3
		Department of State	514	514	516
		Department of Transportation	4	4	4
		Department of the Treasury	48	43	21
		Department of Veterans Affairs	120	43	45
		Environmental Protection Agency	8	8	5
		Executive Office of the President	1	1	1
		General Services Administration	0	0	4
		National Aeronautics and Space Administration	4	4	2
		Small Business Administration	3	5	5
		Social Security Administration	46	35	35
		Other Independent Agencies	21	17	23
	Direct Total		2,196	2,069	2,157
	Reimbursable				
		Reimbursable obligations	1,056	970	995
	Reimbursable Total		1,056	970	995
	Printing and reproduction Total		3,252	3,039	3,152

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

		Object Class	2024 actual	2025 estimate	2026 estimate
25.1	Advisory and assistance services				
	Direct				
		Legislative Branch	267	349	378
		Judicial Branch	856	937	895
		Department of Agriculture	398	354	371
		Department of Commerce	1,188	1,136	1,123
		Department of Defense--Military Programs	39,223	29,103	26,292
		Department of Education	88	13	14
		Department of Energy	4,330	4,263	2,905
		Department of Health and Human Services	6,919	5,503	4,702
		Department of Homeland Security	5,952	6,433	11,487
		Department of Housing and Urban Development	150	136	122
		Department of the Interior	335	326	260
		Department of Justice	2,481	2,386	2,214
		Department of Labor	165	92	42
		Department of State	1,412	1,332	1,048
		Department of Transportation	3,156	3,259	4,064
		Department of the Treasury	3,415	5,764	1,621
		Department of Veterans Affairs	1,217	206	1,332
		Corps of Engineers--Civil Works	240	208	208
		Other Defense--Civil Programs	22	10	6
		Environmental Protection Agency	509	512	384
		General Services Administration	157	157	271
		International Assistance Programs	889	753	224
		National Aeronautics and Space Administration	1,538	1,460	1,172
		National Science Foundation	325	322	121
		Small Business Administration	17	18	19
		Social Security Administration	157	151	192
		Export-Import Bank of the United States	14	14	19
		Postal Service	20	18	18
		Other Independent Agencies	1,807	2,006	1,835
	Direct Total		77,247	67,221	63,339
	Reimbursable				
		Reimbursable obligations	31,122	34,931	35,482
	Reimbursable Total		31,122	34,931	35,482
	Advisory and assistance services Total		108,369	102,152	98,821

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
25.2	Other services from non-Federal sources			
	Direct			
	Legislative Branch	1,621	1,644	2,043
	Judicial Branch	776	687	926
	Department of Agriculture	10,352	10,887	8,291
	Department of Commerce	2,137	34,152	6,589
	Department of Defense--Military Programs	22,293	25,957	25,000
	Department of Education	1,321	790	774
	Department of Energy	2,674	2,592	2,478
	Department of Health and Human Services	12,025	10,685	9,449
	Department of Homeland Security	6,112	6,536	14,716
	Department of Housing and Urban Development	226	250	213
	Department of the Interior	7,833	10,051	9,372
	Department of Justice	2,750	4,623	5,099
	Department of Labor	1,610	1,587	222
	Department of State	5,702	4,635	4,522
	Department of Transportation	3,314	3,409	3,499
	Department of the Treasury	2,558	3,304	2,916
	Department of Veterans Affairs	47,341	61,190	71,038
	Corps of Engineers--Civil Works	1,179	957	957
	Other Defense--Civil Programs	34	38	50
	Environmental Protection Agency	2,335	2,030	1,747
	Executive Office of the President	92	76	103
	General Services Administration	1	0	0
	International Assistance Programs	57,120	67,976	80,172
	National Aeronautics and Space Administration	656	572	379
	National Science Foundation	73	53	21
	Office of Personnel Management	341	271	236
	Small Business Administration	256	100	60
	Social Security Administration	3,235	3,388	3,647
	Export-Import Bank of the United States	12	12	12
	Railroad Retirement Board	77	86	83
	Other Independent Agencies	2,059	3,359	1,212
	Direct Total	198,115	261,897	255,826
	Reimbursable			
	Reimbursable obligations	55,796	57,430	57,072
	Reimbursable Total	55,796	57,430	57,072
Other services from non-Federal sources Total		253,911	319,327	312,898

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
25.3	Other goods and services from Federal sources			
	Direct			
	Legislative Branch	43	73	76
	Judicial Branch	240	238	250
	Department of Agriculture	3,243	8,061	2,088
	Department of Commerce	2,430	1,418	1,405
	Department of Defense--Military Programs	76,620	67,581	67,792
	Department of Education	59	57	52
	Department of Energy	290	284	247
	Department of Health and Human Services	9,295	7,882	5,773
	Department of Homeland Security	4,399	5,382	5,118
	Department of Housing and Urban Development	97	80	100
	Department of the Interior	1,140	1,179	1,152
	Department of Justice	1,775	1,578	1,278
	Department of Labor	978	952	688
	Department of State	3,740	3,592	3,301
	Department of Transportation	804	872	1,096
	Department of the Treasury	958	995	816
	Department of Veterans Affairs	291	375	755
	Corps of Engineers--Civil Works	1,116	971	951
	Other Defense--Civil Programs	20	16	22
	Environmental Protection Agency	2,117	1,005	820
	Executive Office of the President	35	33	7
	General Services Administration	87	74	53
	International Assistance Programs	265	252	45
	National Aeronautics and Space Administration	559	520	314
	National Science Foundation	216	210	99
	Small Business Administration	374	1,415	675
	Social Security Administration	12,095	12,014	12,307
	Export-Import Bank of the United States	3	3	3
	Postal Service	1	1	1
	Railroad Retirement Board	9	8	6
	Other Independent Agencies	461	430	363
	Direct Total	123,760	117,551	107,653
	Reimbursable			
	Reimbursable obligations	30,598	29,628	29,112
	Reimbursable Total	30,598	29,628	29,112
	Other goods and services from Federal sources Total	154,358	147,179	136,765

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
25.4	Operation and maintenance of facilities			
	Direct			
	Legislative Branch	125	144	157
	Judicial Branch	525	531	581
	Department of Agriculture	502	410	448
	Department of Commerce	21	29	20
	Department of Defense--Military Programs	20,772	19,209	23,832
	Department of Energy	30,188	29,358	34,705
	Department of Health and Human Services	381	270	295
	Department of Homeland Security	3,785	3,519	4,332
	Department of Housing and Urban Development	17	12	13
	Department of the Interior	690	795	853
	Department of Justice	440	358	351
	Department of Labor	48	47	2
	Department of State	46	44	44
	Department of Transportation	303	273	341
	Department of the Treasury	236	401	150
	Corps of Engineers--Civil Works	708	672	672
	Other Defense--Civil Programs	13	32	9
	Environmental Protection Agency	64	73	53
	General Services Administration	30	0	0
	International Assistance Programs	17	30	2
	National Aeronautics and Space Administration	522	447	347
	National Science Foundation	335	334	167
	Social Security Administration	91	72	72
	Railroad Retirement Board	3	0	0
	Other Independent Agencies	135	96	143
	Direct Total	59,997	57,156	67,589
	Reimbursable			
	Reimbursable obligations	16,067	16,230	15,976
	Reimbursable Total	16,067	16,230	15,976
	Operation and maintenance of facilities Total	76,064	73,386	83,565

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
25.5	Research and development contracts			
	Direct			
	Judicial Branch	17	17	18
	Department of Agriculture	521	431	395
	Department of Commerce	113	98	85
	Department of Defense--Military Programs	106,228	109,650	138,682
	Department of Education	70	0	0
	Department of Energy	2,220	1,798	1,712
	Department of Health and Human Services	4,756	3,578	2,794
	Department of Homeland Security	403	311	365
	Department of the Interior	17	17	13
	Department of Justice	8	8	7
	Department of Labor	25	26	1
	Department of Transportation	154	192	186
	Environmental Protection Agency	71	61	40
	National Aeronautics and Space Administration	13,142	13,954	10,217
	National Science Foundation	66	65	28
	Other Independent Agencies	19	16	9
	Direct Total	127,830	130,222	154,552
	Reimbursable			
	Reimbursable obligations	16,160	31,720	31,493
	Reimbursable Total	16,160	31,720	31,493
	Research and development contracts Total	143,990	161,942	186,045

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
25.6	Medical care			
	Direct			
	Legislative Branch	1	1	1
	Department of Agriculture	0	1	1
	Department of Defense--Military Programs	20,182	19,918	21,925
	Department of Energy	28	28	26
	Department of Health and Human Services	1,342	1,218	1,166
	Department of Homeland Security	1,108	1,079	1,038
	Department of the Interior	6	7	6
	Department of Justice	535	646	670
	Department of Transportation	3	6	5
	Department of the Treasury	19	19	6
	Department of Veterans Affairs	4,796	0	0
	Other Defense--Civil Programs	5	4	5
	International Assistance Programs	24	29	28
	National Aeronautics and Space Administration	5	5	3
	Social Security Administration	0	1	0
	Railroad Retirement Board	1	1	1
	Other Independent Agencies	15	16	10
	Direct Total	28,070	22,979	24,891
	Reimbursable			
	Reimbursable obligations	70,767	78,910	78,146
	Reimbursable Total	70,767	78,910	78,146
	Medical care Total	98,837	101,889	103,037

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
25.7	Operation and maintenance of equipment			
	Direct			
	Legislative Branch	91	110	146
	Judicial Branch	48	51	58
	Department of Agriculture	198	137	107
	Department of Commerce	207	166	217
	Department of Defense--Military Programs	54,575	58,891	62,418
	Department of Education	1,267	1,089	1,144
	Department of Energy	71	63	64
	Department of Health and Human Services	1,100	699	434
	Department of Homeland Security	3,233	2,988	2,920
	Department of Housing and Urban Development	429	355	370
	Department of the Interior	216	217	154
	Department of Justice	937	881	772
	Department of Labor	82	73	15
	Department of State	3	3	3
	Department of Transportation	298	345	219
	Department of the Treasury	100	78	135
	Department of Veterans Affairs	4	0	0
	Corps of Engineers--Civil Works	15	8	8
	Other Defense--Civil Programs	5	4	5
	Environmental Protection Agency	16	29	25
	General Services Administration	2	1	1
	International Assistance Programs	30	49	37
	National Aeronautics and Space Administration	505	481	384
	National Science Foundation	1	1	0
	Small Business Administration	37	43	44
	Social Security Administration	975	1,049	1,476
	Export-Import Bank of the United States	21	21	21
	Postal Service	9	9	9
	Railroad Retirement Board	2	2	2
	Other Independent Agencies	604	632	642
	Direct Total	65,081	68,475	71,830
	Reimbursable			
	Reimbursable obligations	17,222	18,319	15,184
	Reimbursable Total	17,222	18,319	15,184
	Operation and maintenance of equipment Total	82,303	86,794	87,014

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
25.8	Subsistence and support of persons			
	Direct			
	Department of Defense--Military Programs	1,198	898	1,129
	Department of Health and Human Services	188	92	47
	Department of Homeland Security	1,760	1,618	1,362
	Department of the Interior	1	1	1
	Department of Justice	2,422	2,458	2,714
	Department of Transportation	1	1	1
	Other Defense--Civil Programs	10	10	10
	Direct Total	5,580	5,078	5,264
	Reimbursable			
	Reimbursable obligations	157	254	251
	Reimbursable Total	157	254	251
	Subsistence and support of persons Total	5,737	5,332	5,515

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
26.0	Supplies and materials			
	Direct			
	Legislative Branch	91	87	90
	Judicial Branch	29	35	43
	Department of Agriculture	5,761	5,296	4,777
	Department of Commerce	231	155	117
	Department of Defense--Military Programs	56,734	57,277	62,323
	Department of Energy	295	52	93
	Department of Health and Human Services	3,488	2,280	952
	Department of Homeland Security	2,164	1,826	2,036
	Department of Housing and Urban Development	1	1	1
	Department of the Interior	429	453	538
	Department of Justice	1,027	871	827
	Department of Labor	26	13	8
	Department of State	450	334	344
	Department of Transportation	183	187	202
	Department of the Treasury	90	98	59
	Department of Veterans Affairs	19,366	22,576	25,570
	Corps of Engineers--Civil Works	80	89	89
	Other Defense--Civil Programs	23	10	17
	Environmental Protection Agency	19	22	16
	Executive Office of the President	6	7	7
	International Assistance Programs	23	22	14
	National Aeronautics and Space Administration	128	126	100
	Office of Personnel Management	0	0	1
	Small Business Administration	9	11	12
	Social Security Administration	31	24	24
	Export-Import Bank of the United States	2	2	2
	Postal Service	146	1	1
	Other Independent Agencies	68	69	67
	Direct Total	90,900	91,924	98,330
	Reimbursable			
	Reimbursable obligations	100,619	108,413	104,139
	Reimbursable Total	100,619	108,413	104,139
	Supplies and materials Total	191,519	200,337	202,469

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
30	ACQUISITION OF CAPITAL ASSETS			
	Direct			
	Legislative Branch	425	364	506
	Judicial Branch	413	489	508
	Department of Agriculture	8,723	9,423	9,471
	Department of Commerce	806	631	164
	Department of Defense--Military Programs	180,242	205,022	225,076
	Department of Education	24	37	55
	Department of Energy	8,654	9,807	8,752
	Department of Health and Human Services	2,718	1,024	597
	Department of Homeland Security	4,209	3,577	18,027
	Department of Housing and Urban Development	78	86	51
	Department of the Interior	1,666	1,567	1,569
	Department of Justice	1,906	1,011	849
	Department of Labor	14,599	9,891	1,516
	Department of State	1,614	1,686	2,084
	Department of Transportation	2,516	1,212	1,065
	Department of the Treasury	10,812	1,735	641
	Department of Veterans Affairs	5,974	7,591	12,860
	Corps of Engineers--Civil Works	7,190	6,710	6,710
	Other Defense--Civil Programs	42	122	71
	Environmental Protection Agency	74	104	93
	Executive Office of the President	10	9	6
	General Services Administration	1,196	1,815	3,139
	International Assistance Programs	3,024	2,499	1,462
	National Aeronautics and Space Administration	1,306	1,120	997
	National Science Foundation	9	7	2
	Office of Personnel Management	3	3	2
	Small Business Administration	38	39	39
	Social Security Administration	334	347	413
	Postal Service	154	601	1,278
	Other Independent Agencies	536	740	409
	Direct Total	259,295	269,269	298,412
	Reimbursable			
	Reimbursable obligations	90,713	102,290	101,425
	Reimbursable Total	90,713	102,290	101,425
	ACQUISITION OF CAPITAL ASSETS Total	350,008	371,559	399,837

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

		Object Class	2024 actual	2025 estimate	2026 estimate
31.0	Equipment				
		Direct			
		Legislative Branch	201	200	230
		Judicial Branch	379	429	497
		Department of Agriculture	462	476	644
		Department of Commerce	730	613	162
		Department of Defense--Military Programs	156,180	170,945	195,803
		Department of Education	7	6	2
		Department of Energy	1,400	1,449	1,421
		Department of Health and Human Services	1,145	538	257
		Department of Homeland Security	3,226	2,853	11,753
		Department of Housing and Urban Development	62	55	19
		Department of the Interior	315	345	320
		Department of Justice	924	772	675
		Department of Labor	22	26	3
		Department of State	624	618	617
		Department of Transportation	831	517	666
		Department of the Treasury	962	1,672	593
		Department of Veterans Affairs	1,930	2,510	2,982
		Corps of Engineers--Civil Works	30	29	29
		Other Defense--Civil Programs	4	4	3
		Environmental Protection Agency	41	48	37
		Executive Office of the President	10	9	6
		General Services Administration	7	5	5
		International Assistance Programs	209	186	128
		National Aeronautics and Space Administration	794	763	621
		National Science Foundation	9	7	2
		Office of Personnel Management	3	3	2
		Small Business Administration	38	39	39
		Social Security Administration	302	322	388
		Postal Service	154	601	1,278
		Other Independent Agencies	253	360	253
		Direct Total	171,254	186,400	219,435
		Reimbursable			
		Reimbursable obligations	17,955	26,255	23,911
		Reimbursable Total	17,955	26,255	23,911
	Equipment Total		189,209	212,655	243,346

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
32.0	Land and structures			
	Direct			
	Legislative Branch	212	156	268
	Judicial Branch	34	60	11
	Department of Agriculture	770	730	903
	Department of Commerce	76	18	2
	Department of Defense--Military Programs	24,025	34,077	29,235
	Department of Education	14	9	31
	Department of Energy	7,254	7,263	7,044
	Department of Health and Human Services	1,573	486	340
	Department of Homeland Security	869	629	6,266
	Department of Housing and Urban Development	3	12	13
	Department of the Interior	1,343	1,214	1,241
	Department of Justice	982	239	174
	Department of Labor	59	49	37
	Department of State	960	1,048	1,447
	Department of Transportation	291	241	399
	Department of the Treasury	142	63	48
	Department of Veterans Affairs	4,043	5,080	9,877
	Corps of Engineers--Civil Works	7,160	6,681	6,681
	Other Defense--Civil Programs	38	118	68
	Environmental Protection Agency	33	56	56
	General Services Administration	1,189	1,810	3,134
	International Assistance Programs	203	205	1
	National Aeronautics and Space Administration	512	357	376
	Social Security Administration	32	25	25
	Other Independent Agencies	283	380	156
	Direct Total	52,100	61,006	67,833
	Reimbursable			
	Reimbursable obligations	17,118	17,759	18,173
	Reimbursable Total	17,118	17,759	18,173
	Land and structures Total	69,218	78,765	86,006

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
33.0	Investments and loans			
	Direct			
	Legislative Branch	12	8	8
	Department of Agriculture	7,491	8,217	7,924
	Department of Defense--Military Programs	37	0	38
	Department of Education	3	22	22
	Department of Energy	0	1,095	287
	Department of Homeland Security	114	95	8
	Department of Housing and Urban Development	13	19	19
	Department of the Interior	8	8	8
	Department of Labor	14,518	9,816	1,476
	Department of State	30	20	20
	Department of Transportation	1,394	454	0
	Department of the Treasury	9,708	0	0
	Department of Veterans Affairs	1	1	1
	International Assistance Programs	2,612	2,108	1,333
	Direct Total	35,941	21,863	11,144
	Reimbursable			
	Reimbursable obligations	55,640	58,276	59,341
	Reimbursable Total	55,640	58,276	59,341
	Investments and loans Total	91,581	80,139	70,485

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
40	GRANTS AND FIXED CHARGES			
	Direct			
	Legislative Branch	15	18	19
	Judicial Branch	665	720	771
	Department of Agriculture	184,656	213,245	197,933
	Department of Commerce	29,507	21,118	2,701
	Department of Defense--Military Programs	5,608	4,453	3,355
	Department of Education	223,691	157,460	110,880
	Department of Energy	13,048	13,160	9,045
	Department of Health and Human Services	2,310,826	2,673,317	2,838,127
	Department of Homeland Security	41,293	68,416	30,980
	Department of Housing and Urban Development	84,658	91,209	50,163
	Department of the Interior	14,930	15,270	14,972
	Department of Justice	7,367	7,808	7,444
	Department of Labor	49,250	58,588	53,680
	Department of State	24,038	21,690	12,551
	Department of Transportation	112,552	132,578	129,052
	Department of the Treasury	1,386,122	1,485,563	1,489,435
	Department of Veterans Affairs	197,481	230,731	255,341
	Corps of Engineers--Civil Works	1	3	3
	Environmental Protection Agency	45,025	10,799	5,803
	Executive Office of the President	14	0	0
	General Services Administration	5	1	11
	International Assistance Programs	39,528	25,287	25,136
	National Aeronautics and Space Administration	1,276	1,286	664
	National Science Foundation	8,065	8,130	3,459
	Office of Personnel Management	107,785	112,572	116,435
	Small Business Administration	34,796	10,302	414
	Social Security Administration	1,517,811	1,641,788	1,725,568
	Export-Import Bank of the United States	88	157	17
	Federal Deposit Insurance Corporation	3,215	4,487	7,739
	Postal Service	673	82	70
	Railroad Retirement Board	15,536	15,886	16,200
	Other Independent Agencies	39,516	29,413	21,965
	Direct Total	6,499,041	7,055,537	7,129,933
	Reimbursable			
	Reimbursable obligations	106,587	45,267	51,237
	Reimbursable Total	106,587	45,267	51,237
	GRANTS AND FIXED CHARGES Total	6,605,628	7,100,804	7,181,170

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
41.0	Grants, subsidies, and contributions			
	Direct			
	Legislative Branch	14	18	19
	Judicial Branch	210	227	239
	Department of Agriculture	178,277	202,559	187,689
	Department of Commerce	29,507	21,114	2,693
	Department of Defense--Military Programs	5,443	4,190	2,947
	Department of Education	223,387	156,596	110,016
	Department of Energy	13,045	13,157	9,042
	Department of Health and Human Services	1,284,790	1,506,078	1,576,670
	Department of Homeland Security	39,366	61,678	28,641
	Department of Housing and Urban Development	84,639	91,208	50,161
	Department of the Interior	14,613	14,996	14,699
	Department of Justice	4,652	5,105	4,569
	Department of Labor	9,090	9,302	6,801
	Department of State	22,166	19,902	10,743
	Department of Transportation	112,539	132,576	129,050
	Department of the Treasury	234,983	264,943	217,244
	Department of Veterans Affairs	18,961	26,429	24,088
	Corps of Engineers--Civil Works	1	3	3
	Environmental Protection Agency	45,013	10,783	5,788
	Executive Office of the President	14	0	0
	International Assistance Programs	39,517	25,247	25,097
	National Aeronautics and Space Administration	1,275	1,285	663
	National Science Foundation	8,065	8,130	3,459
	Small Business Administration	34,796	10,302	414
	Social Security Administration	58,911	64,175	66,869
	Export-Import Bank of the United States	88	157	17
	Postal Service	81	82	70
	Railroad Retirement Board	6	8	5
	Other Independent Agencies	37,477	27,619	20,016
	Direct Total	2,500,926	2,677,869	2,497,712
	Reimbursable			
	Reimbursable obligations	10,569	10,614	9,271
	Reimbursable Total	10,569	10,614	9,271
	Grants, subsidies, and contributions Total	2,511,495	2,688,483	2,506,983

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
42.0	Insurance claims and indemnities			
	Direct			
	Judicial Branch	455	493	532
	Department of Agriculture	6,372	10,686	10,244
	Department of Defense--Military Programs	148	204	340
	Department of Education	304	863	863
	Department of Health and Human Services	1,025,985	1,167,236	1,261,454
	Department of Homeland Security	1,845	6,662	2,318
	Department of Housing and Urban Development	0	1	2
	Department of the Interior	317	274	273
	Department of Justice	2,656	2,702	2,874
	Department of Labor	39,481	48,208	46,007
	Department of State	1,872	1,780	1,808
	Department of Transportation	12	2	2
	Department of the Treasury	1,889	1,971	2,026
	Department of Veterans Affairs	178,304	204,289	231,241
	Environmental Protection Agency	12	16	15
	General Services Administration	5	1	11
	International Assistance Programs	11	40	39
	National Aeronautics and Space Administration	1	1	1
	Office of Personnel Management	107,286	112,046	115,896
	Social Security Administration	1,458,900	1,577,613	1,658,699
	Federal Deposit Insurance Corporation	1,790	0	0
	Railroad Retirement Board	15,530	15,878	16,195
	Other Independent Agencies	2,039	1,724	1,801
	Direct Total	2,845,214	3,152,690	3,352,641
	Reimbursable			
	Reimbursable obligations	90,234	25,757	32,023
	Reimbursable Total	90,234	25,757	32,023
	Insurance claims and indemnities Total	2,935,448	3,178,447	3,384,664

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
43.0	Interest and dividends			
	Direct			
	Department of Agriculture	7	0	0
	Department of Commerce	0	4	8
	Department of Defense--Military Programs	17	58	68
	Department of Education	0	1	1
	Department of Energy	3	3	3
	Department of Health and Human Services	1	1	1
	Department of Homeland Security	41	42	0
	Department of Housing and Urban Development	19	0	0
	Department of Justice	57	1	1
	Department of Labor	679	1,078	872
	Department of Transportation	1	0	0
	Department of the Treasury	1,148,640	1,218,333	1,269,846
	Department of Veterans Affairs	9	12	11
	Federal Deposit Insurance Corporation	1,425	4,487	7,739
	Postal Service	592	0	0
	Other Independent Agencies	0	70	148
	Direct Total	1,151,491	1,224,090	1,278,698
	Reimbursable			
	Reimbursable obligations	5,084	8,159	9,004
	Reimbursable Total	5,084	8,159	9,004
	Interest and dividends Total	1,156,575	1,232,249	1,287,702

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

		Object Class	2024 actual	2025 estimate	2026 estimate
44.0	Refunds				
		Direct			
		Legislative Branch	1	0	0
		Department of Defense--Military Programs	0	1	0
		Department of Health and Human Services	50	2	2
		Department of Homeland Security	41	34	21
		Department of Justice	2	0	0
		Department of State	0	8	0
		Department of the Treasury	610	316	319
		Department of Veterans Affairs	207	1	1
		Office of Personnel Management	499	526	539
		Direct Total	1,410	888	882
		Reimbursable			
		Reimbursable obligations	700	737	939
		Reimbursable Total	700	737	939
	Refunds Total		2,110	1,625	1,821

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
90	OTHER			
	Adjustment for			
	Adjustment for rounding	142	94	74
	Adjustment for rounding Total	142	94	74
	Direct			
	Legislative Branch	7	6	7
	Judicial Branch	637	772	781
	Department of Agriculture	67	9	8
	Department of Commerce	0	48	0
	Department of Education	0	13,578	0
	Department of Health and Human Services	131,876	11,941	10,790
	Department of Homeland Security	52	49	47
	Department of Housing and Urban Development	11	9	7
	Department of the Interior	86	90	96
	Department of Labor	7,366	4,711	3,771
	Department of State	0	27	25
	Department of Transportation	13,485	12,525	13,076
	Department of the Treasury	993	379	654
	Corps of Engineers--Civil Works	2,874	2,771	1,700
	Other Defense--Civil Programs	2,290	2,341	2,654
	Executive Office of the President	15	15	15
	General Services Administration	10	11	1,007
	Social Security Administration	60,529	66,123	79,235
	Railroad Retirement Board	1,319	1,677	1,917
	Other Independent Agencies	1,424	1,667	63
	Allowances	0	0	-7,469
	Direct Total	223,041	118,749	108,384
	Reimbursable			
	Reimbursable obligations	59	171	313
	Reimbursable Total	59	171	313
	OTHER Total	223,242	119,014	108,771

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
91.0	Unvouchered			
	Direct			
	Department of Homeland Security	7	4	2
	Department of State	0	27	25
	Department of the Treasury	103	82	80
	Direct Total	110	113	107
	Reimbursable			
	Reimbursable obligations	1	6	8
	Reimbursable Total	1	6	8
	Unvouchered Total	111	119	115

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

		Object Class	2024 actual	2025 estimate	2026 estimate
92.0	Undistributed				
		Direct			
		Department of Commerce	0	48	0
		Department of Education	0	13,578	0
		Department of Health and Human Services	0	0	-1,214
		Department of the Treasury	0	0	289
		Other Independent Agencies	0	196	0
		Allowances	0	0	-7,469
		Direct Total	0	13,822	-8,394
	Undistributed Total		0	13,822	-8,394

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

		Object Class	2024 actual	2025 estimate	2026 estimate
94.0	Financial transfers				
	Direct				
		Legislative Branch	7	6	7
		Judicial Branch	637	772	781
		Department of Agriculture	67	9	8
		Department of Health and Human Services	131,876	11,941	12,004
		Department of Homeland Security	45	45	45
		Department of Housing and Urban Development	11	9	7
		Department of the Interior	86	90	96
		Department of Labor	7,366	4,711	3,771
		Department of Transportation	13,485	12,525	13,076
		Department of the Treasury	890	297	285
		Corps of Engineers--Civil Works	2,874	2,771	1,700
		Other Defense--Civil Programs	2,290	2,341	2,654
		Executive Office of the President	15	15	15
		General Services Administration	10	11	1,007
		Social Security Administration	60,529	66,123	79,235
		Railroad Retirement Board	1,319	1,677	1,917
		Other Independent Agencies	1,424	1,471	63
	Direct Total		222,931	104,814	116,671
	Reimbursable				
		Reimbursable obligations	58	165	305
	Reimbursable Total		58	165	305
Financial transfers Total			222,989	104,979	116,976

**Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY**  
Object Class -- Presidential Budget, FY 2026 Budget (in millions of dollars)

	Object Class	2024 actual	2025 estimate	2026 estimate
99.5	Adjustment for rounding			
	Adjustment for			
	Adjustment for rounding	142	94	74
	Adjustment for rounding Total	142	94	74
	Adjustment for rounding Total	142	94	74



# Executive Office of the President

Office of Management and Budget  
Washington, D.C.