

## DEPARTMENT OF HOMELAND SECURITY

The Department of Homeland Security's (DHS) mission is to safeguard the American people, our homeland, and our values with honor and integrity. Threats to our safety and security are constantly evolving and require continuous risk assessments and adaptive strategies to effectively address them. The men and women at DHS demonstrate agility and dedication to our mission by protecting our Nation from threats by land, sea, air, and cyber.

### OFFICE OF THE SECRETARY AND EXECUTIVE MANAGEMENT

#### Federal Funds

#### OPERATIONS AND SUPPORT

*For necessary expenses of the Office of the Secretary and for executive management for operations and support, including for the Management Directorate, the Office of Intelligence and Analysis, and the Office of Situational Awareness, \$2,500,046,000, of which \$145,218,000 shall remain available until September 30, 2028: Provided, That not to exceed \$35,825 shall be for official reception and representation expenses: Provided further, That not to exceed \$2,000,000 is available for facility needs associated with secure space at fusion centers, including improvements to buildings.*

#### Program and Financing (in millions of dollars)

Identification code 070-0100-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0011 Operations and Engagement .....	88	90	23
0012 Strategy, Policy, and Plans .....	84	86	84
0013 Management and Oversight .....	183	188	160
0015 WFTC P.L. 119-21 .....	7	1,165	543
0016 Immediate Office of the Under Secretary of Management .....			7
0017 Office of the Chief Readiness Support Officer .....			248
0018 Office of the Chief Human Capital Officer .....			147
0019 Office of the Chief Security Officer .....			210
0020 Chief Procurement Officer .....			107
0021 Office of the Chief Financial Officer .....			124
0022 Office of the Chief Information Officer .....			928
0023 A&O .....			445
0024 Program Accountability and Risk Management .....			16
0100 Subtotal, Direct Programs .....	362	1,529	3,042
0799 Total direct obligations .....	362	1,529	3,042
0882 DMO (MGMT + OSEM + A&O) O&S Reimbursable program activity .....	457	52	287
0884 CIO Reimbursable program activity .....			208
0889 Reimbursable program activities, subtotal .....	457	52	495
0899 Total reimbursable obligations .....	457	52	495
0900 Total new obligations, unexpired accounts .....	819	1,581	3,537
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23	1,958	867
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	23		
1010 Unobligated balance transfer to other accts [070-0610] .....	-2		
1012 Unobligated balance transfers between expired and unexpired accounts .....	3	1	
1020 Adjustment of unobligated bal brought forward, Oct 1 .....		95	
1070 Unobligated balance (total) .....	24	2,054	867
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - DMO .....	364	364	2,500
1120 Appropriations transferred to other acct [070-0610] .....	-2		
1131 Unobligated balance of appropriations permanently reduced .....	-1		
1160 Appropriation, discretionary (total) .....	361	364	2,500
Appropriations, mandatory:			
1200 Appropriation .....	1,932		
Spending authority from offsetting collections, discretionary:			
1700 Collected - OSEM +MGMT O&S .....	346	4	495
1701 Change in uncollected payments, Federal sources .....	70	26	
1750 Spending auth from offsetting collections, disc (total) .....	416	30	495

Spending authority from offsetting collections, mandatory:			
1800 Collected .....	54		
1900 Budget authority (total) .....	2,763	394	2,995
1930 Total budgetary resources available .....	2,787	2,448	3,862
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-10		
1941 Unexpired unobligated balance, end of year .....	1,958	867	325

#### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	200	395	499
3010 New obligations, unexpired accounts .....	819	1,581	3,537
3011 Obligations ("upward adjustments"), expired accounts .....	6		
3020 Outlays (gross) .....	-610	-1,477	-2,615
3041 Recoveries of prior year unpaid obligations, expired .....	-20		
3050 Unpaid obligations, end of year .....	395	499	1,421
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-73	-99
3070 Change in uncollected pymts, Fed sources, unexpired .....	-70	-26	
3071 Change in uncollected pymts, Fed sources, expired .....	5		
3090 Uncollected pymts, Fed sources, end of year .....	-73	-99	-99
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	192	322	400
3200 Obligated balance, end of year .....	322	400	1,322

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	777	394	2,995
Outlays, gross:			
4010 Outlays from new discretionary authority .....	431	212	1,894
4011 Outlays from discretionary balances .....	125	100	178
4020 Outlays, gross (total) .....	556	312	2,072
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-354	-4	-495
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) .....	-355	-4	-495
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-70	-26	
4052 Offsetting collections credited to expired accounts .....	9		
4060 Additional offsets against budget authority only (total) .....	-61	-26	
4070 Budget authority, net (discretionary) .....	361	364	2,500
4080 Outlays, net (discretionary) .....	201	308	1,577
Mandatory:			
4090 Budget authority, gross .....	1,986		
Outlays, gross:			
4100 Outlays from new mandatory authority .....	54		
4101 Outlays from mandatory balances .....		1,165	543
4110 Outlays, gross (total) .....	54	1,165	543
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-54		
4180 Budget authority, net (total) .....	2,293	364	2,500
4190 Outlays, net (total) .....	201	1,473	2,120

The Office of the Secretary and Executive Management's Operations and Support appropriation provides the support necessary for central leadership, direction, and oversight for the Department and its Components. The Office supports the Secretary, Deputy Secretary, and Chief of Staff, and is responsible for Department-wide management operations, including mission support services such as information technology, financial management, procurement, human capital, security, logistics, facilities, law enforcement for federal buildings, and biometric identity services. Additionally, it equips the Homeland Security Enterprise with critical intelligence and provides information sharing, situational awareness, a common operating picture, and cross Component strategic operational coordination.

The Office of the Secretary and Executive Management consolidates the Office of the Secretary and Executive Management, the Management Directorate, the Office of Intelligence and Analysis, and the Office of Situational Awareness into a single Office reporting to the Secretary. The consolidation of these headquarters entities will result in more effective and standard oversight of the Department's Components, to the benefit of Headquarters in delivering clear, effective guidance and to the benefit of

OPERATIONS AND SUPPORT—Continued

the Components in receiving decisive, non-redundant messaging from senior leadership. The missions of the consolidating offices remain unchanged and critical to the Department's mission; their consolidation represents and enables a more cohesive and effective DHS Headquarters function. This principle also guides proposals to move the DHS Continuity of Government program to the Office of the Secretary where its mission can be effectively and efficiently managed.

The Office of the Secretary and Executive Management receives both National Intelligence Program (NIP) and non-NIP funding resources for the Office of Intelligence and Analysis (I&A) and the Office of Homeland Security Situational Awareness (OSA).

Object Classification (in millions of dollars)

Identification code 070-0100-0-1-751	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	144	135	627
11.3 Other than full-time permanent .....	9	8	8
11.5 Other personnel compensation .....	5	10	21
11.8 Special personal services payments .....	.....	1	6
11.9 Total personnel compensation .....	158	154	662
12.1 Civilian personnel benefits .....	53	44	215
13.0 Benefits for former personnel .....	6	8	.....
21.0 Travel and transportation of persons .....	10	8	14
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	.....	.....	91
23.2 Rental payments to others .....	.....	.....	3
23.3 Communications, utilities, and miscellaneous charges .....	.....	.....	6
25.1 Advisory and assistance services .....	37	89	518
25.2 Other services from non-Federal sources .....	46	24	175
25.3 Other goods and services from Federal sources .....	40	1,201	960
25.4 Operation and maintenance of facilities .....	.....	.....	40
25.5 Research and development contracts .....	.....	.....	27
25.7 Operation and maintenance of equipment .....	7	.....	294
26.0 Supplies and materials .....	1	.....	5
31.0 Equipment .....	2	.....	30
42.0 Insurance claims and indemnities .....	1	.....	1
99.0 Direct obligations .....	362	1,529	3,042
99.0 Reimbursable obligations .....	457	52	495
99.9 Total new obligations, unexpired accounts .....	819	1,581	3,537

Employment Summary

Identification code 070-0100-0-1-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	915	915	4,132
2001 Reimbursable civilian full-time equivalent employment .....	49	49	94

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Office of the Secretary and for executive management for procurement, construction, and improvements, including for the Management Directorate, Office of Intelligence and Analysis, and the Office of Situational Awareness, \$145,822,000, to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 070-1913-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 OHS- Medical Information Exchange .....	8	8	.....
0002 WFTC - CBP P.L. 119-21 .....	.....	14	.....
0003 WFTC - ICE P.L. 119-21 .....	.....	14	.....
0005 Mission Support Assets and Infrastructure .....	.....	.....	11
0007 Mission Support Assets and Infrastructure - FSM .....	.....	.....	77
0008 Mission Support Assets and Infrastructure - HRIT .....	.....	.....	43
0009 OBIM - HART .....	.....	.....	15
0900 Total new obligations, unexpired accounts .....	8	36	146
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1	124	1
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	.....	.....

1020 Adjustment of unobligated bal brought forward, Oct 1 .....	.....	-95	.....
1070 Unobligated balance (total) .....	1	29	1
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	8	8	146
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	123	.....	.....
1900 Budget authority (total) .....	131	8	146
1930 Total budgetary resources available .....	132	37	147
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	124	1	1
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	8	4	17
3010 New obligations, unexpired accounts .....	8	36	146
3020 Outlays (gross) .....	-12	-23	-43
3050 Unpaid obligations, end of year .....	4	17	120
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	8	4	17
3200 Obligated balance, end of year .....	4	17	120

Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	8	8	146
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	3	.....	29
4011 Outlays from discretionary balances .....	9	8	7
4020 Outlays, gross (total) .....	12	8	36
<b>Mandatory:</b>			
4090 Budget authority, gross .....	123	.....	.....
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	.....	15	7
4180 Budget authority, net (total) .....	131	8	146
4190 Outlays, net (total) .....	12	23	43

The Office of the Secretary and Executive Management Procurement, Construction, and Improvements (PC&I) appropriation provides the support necessary for the planning, operational development, engineering, and purchase of one or more assets prior to sustainment. Information technology included in the PC&I account provides useful software and hardware in an operational environment, including non-tangible assets. As part of the Budget request, the PC&I account also covers construction and facilities improvements, including the National Capital Region Consolidation project, from the Management Directorate necessary for the planning, operational development, and engineering prior to sustainment.

Object Classification (in millions of dollars)

Identification code 070-1913-0-1-751	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	.....	.....	3
25.2 Other services from non-Federal sources .....	8	8	92
25.3 Other goods and services from Federal sources .....	.....	28	51
99.9 Total new obligations, unexpired accounts .....	8	36	146

FEDERAL ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 070-0416-0-1-751	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	33	33	.....
1120 Appropriations transferred to other acct [070-0413] .....	-33	-33	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

DHS BORDER SUPPORT

Program and Financing (in millions of dollars)

Identification code 070-1917-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity WFTC P.L. 119-21 .....	15		
0900 Total new obligations, unexpired accounts (object class 25.3) .....	15		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		9,985	9,985
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	10,000		
1930 Total budgetary resources available .....	10,000	9,985	9,985
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9,985	9,985	9,985
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	15		
3020 Outlays (gross) .....	-15		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	10,000		
Outlays, gross:			
4100 Outlays from new mandatory authority .....	15		
4180 Budget authority, net (total) .....	10,000		
4190 Outlays, net (total) .....	15		

Trust Funds

GIFTS AND DONATIONS

Program and Financing (in millions of dollars)

Identification code 070-8244-0-7-453	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Gifts and Donations account represents contributions to the Department from outside sources to facilitate the work of the Department.

MANAGEMENT DIRECTORATE

Federal Funds

OPERATIONS AND SUPPORT

Program and Financing (in millions of dollars)

Identification code 070-0112-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0012 Immediate Office of the Under Secretary of Management .....	7	7	
0013 Office of the Chief Readiness Support Officer .....	240	233	
0014 Office of the Chief Human Capital Officer .....	142	148	
0015 Office of the Chief Security Officer .....	200	202	
0016 Chief Procurement Officer .....	99	96	
0017 Office of the Chief Financial Officer .....	118	121	
0018 Office of the Chief Information Officer .....	644	627	
0019 Office of Biometric Identity Management .....	268	270	
0020 Office of Program Accountability and Risk Management .....	17	18	
0799 Total direct obligations .....	1,735	1,722	
0801 USM/CFO Reimbursable program activity .....	175	183	
0802 CIO Reimbursable program activity .....	130	208	
0899 Total reimbursable obligations .....	305	391	

0900 Total new obligations, unexpired accounts .....	2,040	2,113	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	183	185	186
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3		
1010 Unobligated balance transfer to other accts [070-0610] .....	-2		
1012 Unobligated balance transfers between expired and unexpired accounts .....	3	1	
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	190	186	186
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,722	1,722	
1131 Unobligated balance of appropriations permanently reduced .....	-1		
1160 Appropriation, discretionary (total) .....	1,721	1,722	
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011-5512] ...	32		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	88	4	
1701 Change in uncollected payments, Federal sources .....	218	387	
1750 Spending auth from offsetting collections, disc (total) .....	306	391	
1900 Budget authority (total) .....	2,059	2,113	
1930 Total budgetary resources available .....	2,249	2,299	186
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-24		
1941 Unexpired unobligated balance, end of year .....	185	186	186

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,160	1,165	1,080
3010 New obligations, unexpired accounts .....	2,040	2,113	
3011 Obligations ("upward adjustments"), expired accounts .....	23		
3020 Outlays (gross) .....	-1,993	-2,198	-885
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3041 Recoveries of prior year unpaid obligations, expired .....	-59		
3050 Unpaid obligations, end of year .....	1,165	1,080	195
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-202	-255	-662
3070 Change in uncollected pymts, Fed sources, unexpired .....	-218	-387	
3071 Change in uncollected pymts, Fed sources, expired .....	165	-20	
3090 Uncollected pymts, Fed sources, end of year .....	-255	-662	-662
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	958	910	418
3200 Obligated balance, end of year .....	910	418	-467

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,027	2,113	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,200	1,432	
4011 Outlays from discretionary balances .....	780	756	885
4020 Outlays, gross (total) .....	1,980	2,188	885
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-252	-4	
4033 Non-Federal sources .....	-2		
4040 Offsets against gross budget authority and outlays (total) ...	-254	-4	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-218	-387	
4052 Offsetting collections credited to expired accounts .....	166		
4060 Additional offsets against budget authority only (total) .....	-52	-387	
4070 Budget authority, net (discretionary) .....	1,721	1,722	
4080 Outlays, net (discretionary) .....	1,726	2,184	885
Mandatory:			
4090 Budget authority, gross .....	32		
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2		
4101 Outlays from mandatory balances .....	11	10	
4110 Outlays, gross (total) .....	13	10	
4180 Budget authority, net (total) .....	1,753	1,722	
4190 Outlays, net (total) .....	1,739	2,194	885

The Management Directorate provides enterprise leadership and management and business administration services, as well as biometric and identity management services. These can include financial management, acquisition oversight, workforce management, physical and personnel security require-

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ments, administrative supplies and services, non-programmatic information technology, day-to-day management of headquarters-related property and assets, daily communication costs, and other general day-to-day management and administration. The Budget transfers the Management Directorate to the Office of the Secretary and Executive Management including; Immediate Office of the Under Secretary for Management; Office of the Chief Readiness Support Officer; Office of the Chief Human Capital Officer; Office of the Chief Procurement Officer; Office of the Chief Financial Officer; Office of the Chief Information Officer; Office of the Chief Security Officer; Office of Biometric Identity Management; and the Office of Program Accountability and Risk Management.

Object Classification (in millions of dollars)

Identification code 070-0112-0-1-999	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	357	376	.....
11.3 Other than full-time permanent .....	7	3	.....
11.5 Other personnel compensation .....	14	10	.....
11.9 Total personnel compensation .....	378	389	.....
12.1 Civilian personnel benefits .....	128	137	.....
21.0 Travel and transportation of persons .....	3	4	.....
22.0 Transportation of things .....	1	.....	.....
23.1 Rental payments to GSA .....	99	115	.....
23.3 Communications, utilities, and miscellaneous charges .....	.....	6	.....
25.1 Advisory and assistance services .....	418	383	.....
25.2 Other services from non-Federal sources .....	87	132	.....
25.3 Other goods and services from Federal sources .....	198	345	.....
25.4 Operation and maintenance of facilities .....	7	21	.....
25.5 Research and development contracts .....	.....	52	.....
25.7 Operation and maintenance of equipment .....	272	111	.....
26.0 Supplies and materials .....	9	4	.....
31.0 Equipment .....	129	22	.....
42.0 Insurance claims and indemnities .....	.....	1	.....
44.0 Refunds .....	6	.....	.....
99.0 Direct obligations .....	1,735	1,722	.....
99.0 Reimbursable obligations .....	305	391	.....
99.9 Total new obligations, unexpired accounts .....	2,040	2,113	.....

Employment Summary

Identification code 070-0112-0-1-999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	2,285	2,285	.....
2001 Reimbursable civilian full-time equivalent employment .....	34	34	.....

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

Program and Financing (in millions of dollars)

Identification code 070-0406-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Construction and Facility Improvements .....	69	167	.....
0002 Mission Support Assets and Infrastructure .....	11	11	.....
0004 Mission Support Assets and Infrastructure - FSM .....	34	53	.....
0005 Mission Support Assets and Infrastructure - HRIT .....	5	6	.....
0008 OBIM - HART .....	17	23	.....
0799 Total direct obligations .....	136	260	.....
0900 Total new obligations, unexpired accounts .....	136	260	.....
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	579	721	721
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	579	.....	.....
1021 Recoveries of prior year unpaid obligations .....	23	.....	.....
1070 Unobligated balance (total) .....	602	721	721
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	260	260	.....

<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	1	.....	.....
1701 Change in uncollected payments, Federal sources .....	-1	.....	.....
1900 Budget authority (total) .....	260	260	.....
1930 Total budgetary resources available .....	862	981	721
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-5	.....	.....
1941 Unexpired unobligated balance, end of year .....	721	721	721

Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,183	1,079	1,168
3010 New obligations, unexpired accounts .....	136	260	.....
3020 Outlays (gross) .....	-214	-171	-305
3040 Recoveries of prior year unpaid obligations, unexpired .....	-23	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	1,079	1,168	863
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-14	-12	-12
3070 Change in uncollected pymts, Fed sources, unexpired .....	1	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	1	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-12	-12	-12
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1,169	1,067	1,156
3200 Obligated balance, end of year .....	1,067	1,156	851

Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	260	260	.....
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	8	55	.....
4011 Outlays from discretionary balances .....	206	113	254
4020 Outlays, gross (total) .....	214	168	254
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total) .....	-1	.....	.....
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	260	260	.....
4080 Outlays, net (discretionary) .....	213	168	254
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	.....	3	51
4180 Budget authority, net (total) .....	260	260	.....
4190 Outlays, net (total) .....	213	171	305

The Management Directorate's Procurement, Construction, and Improvements (PC&I) appropriation provides the support necessary for the planning, operational development, engineering, and purchase of one or more assets prior to sustainment. Information technology included in the PC&I account provides useful software and hardware in an operational environment, including non-tangible assets. The PC&I account also covers construction and facilities improvements, including the National Capital Region Consolidation project, necessary for the planning, operational development, and engineering prior to sustainment. The Budget moves Procurement, Construction, and Improvement projects from the Management Directorate to the Office of the Secretary and Executive Management (OSEM), consolidating Headquarters offices.

Object Classification (in millions of dollars)

Identification code 070-0406-0-1-751	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	54	6	.....
25.2 Other services from non-Federal sources .....	10	68	.....
25.3 Other goods and services from Federal sources .....	66	180	.....
25.7 Operation and maintenance of equipment .....	2	.....	.....
31.0 Equipment .....	4	.....	.....
32.0 Land and structures .....	.....	6	.....
99.0 Direct obligations .....	136	260	.....

99.9	Total new obligations, unexpired accounts .....	136	260	.....
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**FEDERAL PROTECTIVE SERVICE**

*The revenues and collections of security fees credited to this account shall be available until expended for necessary expenses related to the protection of federally owned and leased buildings and for the operations of the Federal Protective Service.*

**Program and Financing** (in millions of dollars)

Identification code 070-0542-0-1-804	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0802	FPS Operations .....	500	474	481
0803	Countermeasures .....	1,560	1,730	1,545
0900	Total new obligations, unexpired accounts .....	2,060	2,204	2,026
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	986	1,198	1,129
1021	Recoveries of prior year unpaid obligations .....	68	32	32
1033	Recoveries of prior year paid obligations .....	26	2	2
1070	Unobligated balance (total) .....	1,080	1,232	1,163
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	2,109	2,069	2,069
1701	Change in uncollected payments, Federal sources .....	69	32	32
1750	Spending auth from offsetting collections, disc (total) .....	2,178	2,101	2,101
1930	Total budgetary resources available .....	3,258	3,333	3,264
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1,198	1,129	1,238
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	833	808	1,214
3010	New obligations, unexpired accounts .....	2,060	2,204	2,026
3020	Outlays (gross) .....	-2,017	-1,766	-2,201
3040	Recoveries of prior year unpaid obligations, unexpired .....	-68	-32	-32
3050	Unpaid obligations, end of year .....	808	1,214	1,007
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-582	-651	-683
3070	Change in uncollected pymts, Fed sources, unexpired .....	-69	-32	-32
3090	Uncollected pymts, Fed sources, end of year .....	-651	-683	-715
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	251	157	531
3200	Obligated balance, end of year .....	157	531	292
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,178	2,101	2,101
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,505	1,366	1,366
4011	Outlays from discretionary balances .....	512	400	835
4020	Outlays, gross (total) .....	2,017	1,766	2,201
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-2,109	-2,069	-2,069
4033	Non-Federal sources .....	-26	-2	-2
4040	Offsets against gross budget authority and outlays (total) ....	-2,135	-2,071	-2,071
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-69	-32	-32
4053	Recoveries of prior year paid obligations, unexpired accounts .....	26	2	2
4060	Additional offsets against budget authority only (total) .....	-43	-30	-30
4070	Budget authority, net (discretionary) .....			
4080	Outlays, net (discretionary) .....	-118	-305	130
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-118	-305	130

The Federal Protective Service (FPS) protects Federal facilities and those who occupy them by conducting law enforcement and protective security services, and leveraging access to the intelligence and information resources of Federal, State, local, tribal, territorial, and private sector partners. FPS conducts Facility Security Assessments and recommends appropriate

countermeasures, ensures stakeholder threat awareness training, and oversees a large contract for a Protective Security Officer workforce. These services provide a comprehensive risk-based approach to facility protection that allows FPS to prioritize its operations to prevent, detect, assess, respond to, and disrupt criminal and other incidents that endanger the Federal community.

**Object Classification** (in millions of dollars)

Identification code 070-0542-0-1-804	2025 actual	2026 est.	2027 est.	
<b>Reimbursable obligations:</b>				
Personnel compensation:				
11.1	Full-time permanent .....	150	151	163
11.3	Other than full-time permanent .....	4	1	
11.5	Other personnel compensation .....	19	26	27
11.9	Total personnel compensation .....	173	178	190
12.1	Civilian personnel benefits .....	72	56	63
21.0	Travel and transportation of persons .....	10	19	19
22.0	Transportation of things .....	19	13	17
23.1	Rental payments to GSA .....	39	34	25
23.3	Communications, utilities, and miscellaneous charges .....	19	15	16
25.1	Advisory and assistance services .....	40	54	38
25.2	Other services from non-Federal sources .....	1,637	1,676	1,514
25.3	Other goods and services from Federal sources .....	21	74	102
25.4	Operation and maintenance of facilities .....	1	1	
25.6	Medical care .....	1		
25.7	Operation and maintenance of equipment .....	9	49	14
25.8	Subsistence and support of persons .....	1	1	1
26.0	Supplies and materials .....	3	5	5
31.0	Equipment .....	15	24	22
32.0	Land and structures .....		4	
42.0	Insurance claims and indemnities .....		1	
99.9	Total new obligations, unexpired accounts .....	2,060	2,204	2,026

**Employment Summary**

Identification code 070-0542-0-1-804	2025 actual	2026 est.	2027 est.	
2001	Reimbursable civilian full-time equivalent employment .....	1,261	1,550	1,565

**OFFICE OF BIOMETRIC IDENTITY MANAGEMENT**

**Program and Financing** (in millions of dollars)

Identification code 070-0521-0-1-751	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	System development and deployment .....	1		
0900	Total new obligations, unexpired accounts (object class 25.2) .....	1		
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1		
1930	Total budgetary resources available .....	1		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2	2	1
3010	New obligations, unexpired accounts .....	1		
3020	Outlays (gross) .....	-1	-1	-1
3050	Unpaid obligations, end of year .....	2	1	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2	2	1
3200	Obligated balance, end of year .....	2	1	
<b>Budget authority and outlays, net:</b>				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances .....	1	1	1
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	1	1	1

The Office of Biometric Identity Management (OBIM) provides DHS enterprise biometric identification services to help Federal, State, and local government partners identify people accurately to determine if they pose

OFFICE OF BIOMETRIC IDENTITY MANAGEMENT—Continued  
a risk to the United States. This program supplies the technology for collecting and storing biometric data. The program shares information, provides analysis, updates biometric and terrorist watch lists, and ensures the integrity of the data. OBIM is the lead DHS identity management service provider and works to ensure that the Homeland is safe, secure, and resilient. OBIM serves as a single authoritative biometric service provider, with cross-cutting responsibilities to serve DHS Components and other mission partners, such as the Department of Justice, the Department of State, and the Department of War; State, local, and tribal law enforcement; the Intelligence Community; and foreign government partners. This office is consolidated within the Office of the Secretary and Executive Management as part of the Budget request.

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 070-4640-0-4-751	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

DEPARTMENT OF HOMELAND SECURITY NONRECURRING EXPENSES FUND

Program and Financing (in millions of dollars)

Identification code 070-1914-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	2		
0900 Total new obligations, unexpired accounts (object class 25.3) .....	2		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	134	2	
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	137	2	
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-133	-2	
1930 Total budgetary resources available .....	4		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	54	35	15
3010 New obligations, unexpired accounts .....	2		
3020 Outlays (gross) .....	-18	-20	-15
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	35	15	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	54	35	15
3200 Obligated balance, end of year .....	35	15	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-133	-2	
Outlays, gross:			
4011 Outlays from discretionary balances .....	18	20	15
4180 Budget authority, net (total) .....	-133	-2	
4190 Outlays, net (total) .....	18	20	15

The Nonrecurring Expenses Fund is a no-year account that receives transfers of expired unobligated balances from discretionary accounts prior

to cancellation. The Fund is used for information technology system modernization and facilities infrastructure improvements necessary for the operation of the Department.

ANALYSIS AND OPERATIONS

Federal Funds

OPERATIONS AND SUPPORT

Program and Financing (in millions of dollars)

Identification code 070-0115-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Analysis and Operations .....	328	344	
0801 Analysis and Operations (Reimbursable) .....	18	41	
0900 Total new obligations, unexpired accounts .....	346	385	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	18	18
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	10		
1010 Unobligated balance transfer to other accts [070-0610] .....	-1		
1012 Unobligated balance transfers between expired and unexpired accounts .....	2		
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	14	18	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	345	344	
1121 Appropriations transferred from other acct [070-0550] .....	1		
1131 Unobligated balance of appropriations permanently reduced .....	-2		
1160 Appropriation, discretionary (total) .....	344	344	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	41	
1701 Change in uncollected payments, Federal sources .....	15		
1750 Spending auth from offsetting collections, disc (total) .....	18	41	
1900 Budget authority (total) .....	362	385	
1930 Total budgetary resources available .....	376	403	18
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-12		
1941 Unexpired unobligated balance, end of year .....	18	18	18
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	166	155	260
3010 New obligations, unexpired accounts .....	346	385	
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-348	-280	-182
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3041 Recoveries of prior year unpaid obligations, expired .....	-8		
3050 Unpaid obligations, end of year .....	155	260	78
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-38	-28	-28
3070 Change in uncollected pymts, Fed sources, unexpired .....	-15		
3071 Change in uncollected pymts, Fed sources, expired .....	25		
3090 Uncollected pymts, Fed sources, end of year .....	-28	-28	-28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	128	127	232
3200 Obligated balance, end of year .....	127	232	50
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	362	385	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	234	191	
4011 Outlays from discretionary balances .....	114	89	182
4020 Outlays, gross (total) .....	348	280	182
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-26	-41	
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ...	-27	-41	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-15		

4052	Offsetting collections credited to expired accounts .....	24		
4060	Additional offsets against budget authority only (total) .....	9		
4070	Budget authority, net (discretionary) .....	344	344	
4080	Outlays, net (discretionary) .....	321	239	182
4180	Budget authority, net (total) .....	344	344	
4190	Outlays, net (total) .....	321	239	182

Analysis and Operations (A&O) provides resources supporting the Office of Intelligence and Analysis (I&A) and the Office of Homeland Security Situational Awareness (OSA). This funding includes both National Intelligence Program (NIP) and non-NIP resources. Even though these two offices are different and distinct in their missions, they work closely together and collaborate with other departmental component agencies and related Federal agencies, as well as State, local, tribal, foreign, and private-sector partners, to improve intelligence analysis, information sharing, incident management support, and situational awareness. I&A's mission is to equip the Homeland Security Enterprise (HSE) with the timely intelligence and information it needs to keep the homeland safe, secure, and resilient. I&A is the interface between the Intelligence Community (IC) and Federal, State, local, and private sector homeland security partners, providing strategic analyses, warning, and actionable intelligence, ensuring departmental leadership, components, law enforcement, and IC partners have the tools they need to confront and disrupt terrorist threats. I&A's unique mission within the IC blends national intelligence with Department of Homeland Security (DHS) component and other stakeholder source data, providing homeland security-centric analysis. The Under Secretary for Intelligence and Analysis (I&A) leads is the Department's Chief Intelligence Officer responsible for overseeing the DHS Intelligence Enterprise. The Under Secretary is also responsible for implementing the National Strategy on Information Sharing across the Department.

OSA's mission is to deliver enhanced situational awareness, a common operating picture, and bridge information sharing among DHS Component-sand across the HSE. OSA manages the National Operations Center (NOC), the 24/7 entity charged with integrating multi-agency law enforcement, intelligence, incident reporting with traditional and social media, and private sector real-time reporting. OSA's close collaboration with DHS Components; Federal, State, local, tribal, territorial enforcement; the private sector; and international partners is essential to its success. NOC Watch capabilities are augmented by OSA sections which work to facilitate strategic departmental operations coordination, enhance our partnerships and collaboration, establish two-way information flows, automate information sharing, and provide augmented reporting to broaden understanding about homeland security priorities beyond incidents.

These offices are transferred to the Office of the Secretary and Executive Management as part of the Budget request.

**Object Classification** (in millions of dollars)

Identification code 070-0115-0-1-751	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
<b>Personnel compensation:</b>				
11.1	Full-time permanent .....	128	136	
11.5	Other personnel compensation .....	4	3	
11.8	Special personal services payments .....	4	4	
11.9	Total personnel compensation .....	136	143	
12.1	Civilian personnel benefits .....	48	46	
21.0	Travel and transportation of persons .....	2	4	
23.1	Rental payments to GSA .....	1	1	
25.1	Advisory and assistance services .....	128	104	
25.3	Other goods and services from Federal sources .....	1	12	
25.7	Operation and maintenance of equipment .....	11	27	
26.0	Supplies and materials .....	1	1	
31.0	Equipment .....		6	
99.0	Direct obligations .....	328	344	
99.0	Reimbursable obligations .....	18	41	
99.9	Total new obligations, unexpired accounts .....	346	385	

**Employment Summary**

Identification code 070-0115-0-1-751	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	871	871	
2001	Reimbursable civilian full-time equivalent employment .....	12	11	

**OFFICE OF THE INSPECTOR GENERAL**

*Federal Funds*

**OPERATIONS AND SUPPORT**

*For necessary expenses of the Office of Inspector General for operations and support, \$198,185,000: Provided, That not to exceed \$300,000 may be used for certain confidential operational expenses, including the payment of informants, to be expended at the direction of the Inspector General.*

**Program and Financing** (in millions of dollars)

Identification code 070-0200-0-1-751	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0002	Mission Support .....	236	229	203
0801	Operating Expenses (Reimbursable) .....	16	19	19
0900	Total new obligations, unexpired accounts .....	252	248	222
<b>Budgetary resources:</b>				
<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 .....	25	20	14
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	23		
1012	Unobligated balance transfers between expired and unexpired accounts .....	1		
1021	Recoveries of prior year unpaid obligations .....	3		
1070	Unobligated balance (total) .....	29	20	14
<b>Budget authority:</b>				
<b>Appropriations, discretionary:</b>				
1100	Appropriation .....	220	220	198
1121	Appropriations transferred from other acct [070-0702] .....	4		
1121	Appropriations transferred from other acct [070-1912] .....	1		
1160	Appropriation, discretionary (total) .....	225	220	198
<b>Advance appropriations, discretionary:</b>				
1173	Advance appropriations transferred from other accounts [070-4236] .....	2	2	
1173	Advance appropriations transferred from other accounts [070-0702] .....	1	1	
1180	Advanced appropriation, discretionary (total) .....	3	3	
<b>Spending authority from offsetting collections, discretionary:</b>				
1700	Collected .....	14	19	19
1701	Change in uncollected payments, Federal sources .....	1		
1750	Spending auth from offsetting collections, disc (total) .....	15	19	19
1900	Budget authority (total) .....	243	242	217
1930	Total budgetary resources available .....	272	262	231
<b>Memorandum (non-add) entries:</b>				
1941	Unexpired unobligated balance, end of year .....	20	14	9

**Change in obligated balance:**

<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	53	47	50
3010	New obligations, unexpired accounts .....	252	248	222
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-251	-245	-226
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3		
3041	Recoveries of prior year unpaid obligations, expired .....	-5		
3050	Unpaid obligations, end of year .....	47	50	46
<b>Uncollected payments:</b>				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-7	-8	-8
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090	Uncollected pymts, Fed sources, end of year .....	-8	-8	-8
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	46	39	42
3200	Obligated balance, end of year .....	39	42	38

**Budget authority and outlays, net:**

<b>Discretionary:</b>				
4000	Budget authority, gross .....	243	242	217
<b>Outlays, gross:</b>				
4010	Outlays from new discretionary authority .....	205	198	178

OPERATIONS AND SUPPORT—Continued  
Program and Financing—Continued

Identification code 070-0200-0-1-751	2025 actual	2026 est.	2027 est.
4011 Outlays from discretionary balances .....	46	47	48
4020 Outlays, gross (total) .....	251	245	226
Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030 Federal sources .....	-14	-19	-19
4040 Offsets against gross budget authority and outlays (total) ....	-14	-19	-19
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4060 Additional offsets against budget authority only (total) .....	-1		
4070 Budget authority, net (discretionary) .....	228	223	198
4080 Outlays, net (discretionary) .....	237	226	207
4180 Budget authority, net (total) .....	228	223	198
4190 Outlays, net (total) .....	237	226	207

The Operations and Support appropriation provides the funds necessary for the operations, mission support, and associated management and administration costs for the Office of Inspector General (OIG). The OIG conducts and supervises audits, inspections, and investigations relating to the programs and operations of the Department; promotes economy, efficiency, and effectiveness; and prevents and detects fraud, waste, and abuse in the Department's programs and operations.

Object Classification (in millions of dollars)

Identification code 070-0200-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	115	112	103
11.5 Other personnel compensation .....	8	8	7
11.9 Total personnel compensation .....	123	120	110
12.1 Civilian personnel benefits .....	51	41	46
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	12	12	12
23.3 Communications, utilities, and miscellaneous charges .....	5	5	3
25.1 Advisory and assistance services .....	24	27	15
25.2 Other services from non-Federal sources .....	2	2	2
25.3 Other goods and services from Federal sources .....	5	8	5
25.4 Operation and maintenance of facilities .....		1	
25.6 Medical care .....	1	1	
25.7 Operation and maintenance of equipment .....	6	6	4
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	4	3	3
99.0 Direct obligations .....	236	229	203
99.0 Reimbursable obligations .....	16	19	19
99.9 Total new obligations, unexpired accounts .....	252	248	222

Employment Summary

Identification code 070-0200-0-1-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	783	708	734

ADMINISTRATIVE PROVISIONS

SEC. 101. (a) The Secretary of Homeland Security shall submit a report not later than October 15, 2027, to the Inspector General of the Department of Homeland Security listing all grants and contracts awarded by any means other than full and open competition during fiscal years 2026 or 2027.

(b) The Inspector General shall review the report required by subsection (a) to assess departmental compliance with applicable laws and regulations and report the results of that review to the Committees on Appropriations of the House of Representatives and the Senate not later than February 15, 2028.

SEC. 102. Not later than 30 days after the last day of each month, the Chief Financial Officer of the Department of Homeland Security shall submit to the Committees on Appropriations of the House of Representatives and the Senate a monthly budget and staffing report that includes total obligations of the Department for that month

and for the fiscal year at the appropriation and program, project, and activity levels, by the source year of the appropriation.

SEC. 103. (a) The Secretary of Homeland Security, in consultation with the Secretary of the Treasury, shall notify the Committees on Appropriations of the House of Representatives and the Senate of any proposed transfers of funds available under section 9705(g)(4)(B) of title 31, United States Code, from the Department of the Treasury Forfeiture Fund to any agency within the Department of Homeland Security.

(b) None of the funds identified for such a transfer may be obligated until the Committees on Appropriations of the House of Representatives and the Senate are notified of the proposed transfer.

SEC. 104. All official costs associated with the use of Government aircraft by Department of Homeland Security personnel to support official travel of the Secretary and the Deputy Secretary shall be paid from amounts made available for the Office of the Secretary.

SEC. 105. (a) The Under Secretary for Management shall brief the Committees on Appropriations of the House of Representatives and the Senate not later than 45 days after the end of each fiscal quarter on all Level 1 and Level 2 acquisition programs on the Master Acquisition Oversight list between Acquisition Decision Event and Full Operational Capability, including programs that have been removed from such list during the preceding quarter.

(b) For each such program, the briefing described in subsection (a) shall include—

(1) a description of the purpose of the program, including the capabilities being acquired and the component(s) sponsoring the acquisition;

(2) the total number of units, as appropriate, to be acquired annually until procurement is complete under the current acquisition program baseline;

(3) the Acquisition Review Board status, including—

(A) the current acquisition phase by increment, as applicable;

(B) the date of the most recent review; and

(C) whether the program has been paused or is in breach status;

(4) a comparison between the initial Department-approved acquisition program baseline cost, schedule, and performance thresholds and objectives and the program's current such thresholds and objectives, if applicable;

(5) the lifecycle cost estimate, adjusted for comparison to the Future Years Homeland Security Program, including—

(A) the confidence level for the estimate;

(B) the fiscal years included in the estimate;

(C) a breakout of the estimate for the prior five years, the current year, and the budget year;

(D) a breakout of the estimate by appropriation account or other funding source; and

(E) a description of and rationale for any changes to the estimate as compared to the previously approved baseline, as applicable, and during the prior fiscal year;

(6) a summary of the findings of any independent verification and validation of the items to be acquired or an explanation for why no such verification and validation has been performed;

(7) a table displaying the obligation of all program funds by prior fiscal year, the estimated obligation of funds for the current fiscal year, and an estimate for the planned carryover of funds into the subsequent fiscal year;

(8) a listing of prime contractors and major subcontractors; and

(9) narrative descriptions of risks to cost, schedule, or performance that could result in a program breach if not successfully mitigated.

(c) The Under Secretary for Management shall submit each approved Acquisition Decision Memorandum for programs described in this section to the Committees on Appropriations of the House of Representatives and the Senate not later than five business days after the date of approval of such memorandum by the Under Secretary for Management or the designee of the Under Secretary.

U.S. CUSTOMS AND BORDER PROTECTION

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of U.S. Customs and Border Protection for operations and support, including the transportation of unaccompanied alien minors; the provision of air and marine support to Federal, State, local, and international agencies in the enforcement or administration of laws enforced by the Department of Homeland Security; at the discretion of the Secretary of Homeland Security, the provision of such support to Federal, State, and local agencies in other law enforcement and emergency humanitarian efforts; the purchase and lease of up to 7,500 (6,500 for replacement only) police-type vehicles; the purchase, maintenance, or operation of marine vessels, aircraft, and unmanned aerial systems; and contracting with indi-

viduals for personal services abroad; \$17,444,780,000; of which \$3,274,000 shall be derived from the Harbor Maintenance Trust Fund for administrative expenses related to the collection of the Harbor Maintenance Fee pursuant to section 9505(c)(3) of the Internal Revenue Code of 1986 (26 U.S.C. 9505(c)(3)) and notwithstanding section 1511(e)(1) of the Homeland Security Act of 2002 (6 U.S.C. 551(e)(1)); of which \$500,000,000 shall be available until September 30, 2028; and of which such sums as become available in the Customs User Fee Account, except sums subject to section 13031(f)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(f)(3)), shall be derived from that account: Provided, That not to exceed \$34,425 shall be for official reception and representation expenses: Provided further, That not to exceed \$150,000 shall be available for payment for rental space in connection with preclearance operations: Provided further, That not to exceed \$2,000,000 shall be for awards of compensation to informants, to be accounted for solely under the certificate of the Secretary of Homeland Security.

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-0530-0-1-751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,065	2,208	2,805
0198 Reconciliation adjustment	733		
0199 Balance, start of year	1,798	2,208	2,805
<b>Receipts:</b>			
<b>Current law:</b>			
1110 Civil Penalties, Failure to Depart and Document Fraud, Immigration Enforcement Account	1	1	1
1120 Immigration User Fee	1,024	1,213	1,261
1120 Land Border Inspection Fee	96	120	127
1120 Fines and Penalties, Immigration Enforcement Account	1	1	1
1120 Customs Conveyance, Passenger, and Other Fees	384	369	385
1120 Customs Conveyance, Passenger, and Other Fees	152	127	185
1120 Customs Conveyance, Passenger, and Other Fees	782	871	914
1120 US Customs User Fees Account, Merchandise Processing	95	127	185
1120 US Customs User Fees Account, Merchandise Processing	3,290	3,732	3,947
1120 Customs Fees, Inflation Adjustment		426	455
1120 Customs Fees, Inflation Adjustment		44	65
1130 Fees, Customs and Border Protection Services at User Fee Facilities	26	23	23
1140 Payments to Donor Ports Via USACE Operations and Maintenance Acct, Harbor Maintenance Fee Collection		3	3
1198 Rounding adjustment	1		
1199 Total current law receipts	5,852	7,057	7,552
1999 Total receipts	5,852	7,057	7,552
2000 Total: Balances and receipts	7,650	9,265	10,357
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Operations and Support	-178	-118	-135
2101 Operations and Support	-24	-23	-23
2101 Operations and Support	-3,385	-3,732	-3,947
2101 Operations and Support	-265	-369	-385
2101 Operations and Support	-96	-120	-127
2101 Operations and Support	-894	-1,002	-1,042
2101 Operations and Support	-540	-572	-594
2101 Operations and Support	-61	-83	-120
2101 Operations and Support	-406	-470	-520
2101 Operations and Support	-1	-1	-1
2103 Operations and Support	-10	-10	-10
2103 Operations and Support	-89	-91	-121
2132 Operations and Support	10	10	8
2132 Operations and Support	91	121	129
2199 Total current law appropriations	-5,848	-6,460	-6,888
2999 Total appropriations	-5,848	-6,460	-6,888
5098 Reconciliation adjustment	406		
5099 Balance, end of year	2,208	2,805	3,469

**Program and Financing** (in millions of dollars)

Identification code 070-0530-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0004 Mission Support	2,726	2,449	2,783
0005 Border Security Operations	6,669	8,292	6,768
0006 Trade and Travel Operations	9,049	5,796	5,941
0007 Integrated Operations	1,735	1,786	1,849
0010 WFTC P.L. 119-21 - Border Wall	3	43	35
0011 WFTC P.L. 119-21 - Personnel	48	327	857
0012 WFTC P.L. 119-21 - Retention, Hiring, & Bonuses		476	139
0013 WFTC P.L. 119-21 - Vehicles	37	406	411
0014 WFTC P.L. 119-21 - NII		15	20

0015 WFTC P.L. 119-21 - Air & Marine Interdiction		41	36
0016 WFTC P.L. 119-21 - Border Surveillance Technology		8	50
0017 WFTC P.L. 119-21 - Biometric Entry/Exit		2	76
0018 WFTC P.L. 119-21 - National Vetting Center		7	9
0020 WFTC P.L. 119-21 - Commemorative Events		1	1
0021 WFTC P.L. 119-21 - Facilities		5	7
0799 Total direct obligations	20,277	19,751	18,985
0801 Reimbursable activity	2,670	3,033	3,087
0900 Total new obligations, unexpired accounts	22,947	22,784	22,072

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1	825	8,804	10,659
1001 Discretionary unobligated balance brought fwd, Oct 1	425		
1011 Unobligated balance transfer from other acct [012-5161]	200	243	258
1012 Unobligated balance transfers between expired and unexpired accounts	24		
1021 Recoveries of prior year unpaid obligations	47	46	46
1033 Recoveries of prior year paid obligations	6	6	6
1070 Unobligated balance (total)	1,102	9,099	10,969
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation	15,038	14,691	13,495
1101 Appropriation (Small Airports)	24	23	23
1101 Appropriation (COBRA - MPF)	3,385	3,732	3,947
1101 Appropriation (COBRA - FTA)	265	369	385
1101 Appropriation (Harbor Maintenance Fee)	3	3	3
1120 Appropriations transferred to other acct [070-0540]	-159		
1120 Appropriations transferred to other acct [070-0413]	-650	-650	
1160 Appropriation, discretionary (total)	17,906	18,168	17,853
<b>Appropriations, mandatory:</b>			
1200 Appropriation	8,006		
1201 Appropriation (Land Border)	96	120	127
1201 Appropriation (IUF)	894	1,002	1,042
1201 Appropriation (COBRA)	540	572	594
1201 Appropriation (COBRA - ECCF)	61	83	120
1201 Appropriation (COBRA - FAST Act)	406	470	520
1201 Appropriation (Immigration Enforcement Fines)	1	1	1
1203 Appropriation (previously unavailable)(special or trust)	89	91	121
1221 Appropriations transferred from other acct [012-5161]	441	487	516
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-91	-121	-129
1235 Appropriations precluded from obligation (special or trust)	-406		
1260 Appropriations, mandatory (total)	10,037	2,705	2,912
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected	2,545	2,964	2,948
1701 Change in uncollected payments, Federal sources	155	502	518
1750 Spending auth from offsetting collections, disc (total)	2,700	3,466	3,466
<b>Spending authority from offsetting collections, mandatory:</b>			
1801 Change in uncollected payments, Federal sources	4		
1811 Spending authority from offsetting collections transferred from other accounts [018-4020]	4	5	5
1850 Spending auth from offsetting collections, mand (total)	8	5	5
1900 Budget authority (total)	30,651	24,344	24,236
1930 Total budgetary resources available	31,753	33,443	35,205
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	8,804	10,659	13,133

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1	4,488	4,601	4,333
3010 New obligations, unexpired accounts	22,947	22,784	22,072
3011 Obligations ("upward adjustments"), expired accounts	81		
3020 Outlays (gross)	-22,507	-22,981	-25,454
3040 Recoveries of prior year unpaid obligations, unexpired	-47	-46	-46
3041 Recoveries of prior year unpaid obligations, expired	-361	-25	-25
3050 Unpaid obligations, end of year	4,601	4,333	880
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-581	-373	-823
3070 Change in uncollected pymts, Fed sources, unexpired	-159	-502	-518
3071 Change in uncollected pymts, Fed sources, expired	367	52	52
3090 Uncollected pymts, Fed sources, end of year	-373	-823	-1,289
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year	3,907	4,228	3,510
3200 Obligated balance, end of year	4,228	3,510	-409

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross	20,606	21,634	21,319

OPERATIONS AND SUPPORT—Continued  
Program and Financing—Continued

Identification code 070-0530-0-1-751	2025 actual	2026 est.	2027 est.
Outlays, gross:			
4010 Outlays from new discretionary authority .....	17,057	17,455	17,130
4011 Outlays from discretionary balances .....	3,291	2,186	4,179
4020 Outlays, gross (total) .....	20,348	19,641	21,309
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2,543	-2,910	-2,910
4033 Non-Federal sources .....	-153	-187	-145
4040 Offsets against gross budget authority and outlays (total) ....	-2,696	-3,097	-3,055
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-155	-502	-518
4052 Offsetting collections credited to expired accounts .....	145	127	101
4053 Recoveries of prior year paid obligations, unexpired accounts .....	6	6	6
4060 Additional offsets against budget authority only (total) .....	-4	-369	-411
4070 Budget authority, net (discretionary) .....	17,906	18,168	17,853
4080 Outlays, net (discretionary) .....	17,652	16,544	18,254
Mandatory:			
4090 Budget authority, gross .....	10,045	2,710	2,917
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,531	2,121	2,284
4101 Outlays from mandatory balances .....	628	1,219	1,861
4110 Outlays, gross (total) .....	2,159	3,340	4,145
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-2	-4	-4
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-4		
4142 Offsetting collections credited to expired accounts .....	2	4	4
4150 Additional offsets against budget authority only (total) .....	-2	4	4
4160 Budget authority, net (mandatory) .....	10,041	2,710	2,917
4170 Outlays, net (mandatory) .....	2,157	3,336	4,141
4180 Budget authority, net (total) .....	27,947	20,878	20,770
4190 Outlays, net (total) .....	19,809	19,880	22,395

U.S. Customs and Border Protection (CBP) works to secure America's borders, while facilitating legitimate trade and travel. CBP is responsible for inspecting travelers at the land, sea, and air ports-of-entry (POEs) for immigration, customs, and agriculture compliance, as well as interdicting illegal entrants between the POEs. CBP enforces the laws regarding admission of foreign-born persons into the United States; identifies and apprehends aliens; and ensures that all goods and persons entering and exiting the United States do so legally. Over 67,000 highly trained CBP employees ensure that the agency performs its mission with vigilance, integrity, and professionalism.

The Operations and Support appropriation funds necessary operations, mission support, and associated management and administrative costs. Major programs include:

**Border Security Operations.**—This program funds activities designed to protect the Nation through the coordinated use of Border Patrol Agents, technology, and air and marine forces to detect, interdict, and prevent acts of terrorism and the unlawful movement of people, illegal drugs, and other contraband toward or across the borders of the United States. These activities contribute to securing America's Southwest, Northern, and Coastal borders. Through the coordinated use of operational capabilities and assets of the U.S. Border Patrol and Air and Marine Operations, CBP prevents terrorism and terrorist weapons, illegal aliens, smugglers, narcotics, and other contraband from moving across the borders of the United States.

**Trade and Travel Operations.**—This program funds the mitigation of terrorist threats and the prevention of contraband from entering the U.S. while facilitating the legal flow of people and trade. CBP achieves this mission by deploying CBP officers to the POEs and by using a combination of technology, intelligence, risk information, targeting, and international cooperation to screen inbound international cargo and travelers and, in targeted border areas, to screen departing export cargo. Additional attention

to outbound travel along areas of the Southwest border helps prevent the exit of money and weapons for illegal purposes. CBP has extended a zone of security beyond the United States' physical borders through bilateral cooperation with other nations, private-sector partnerships, expanded targeting, and advance scrutiny of information on people and products coming into the U.S.

**Integrated Operations.**—This program captures the activities to establish the foundation for an integrated, all-hazards planning framework helping to mitigate routine emergencies, catastrophic events and interruptions of border security operations both at and between the ports of entry. Activities funded in the program operate at the national level and are not limited to a specific geographical area. Integrated Operations include funding for command and control, coordination, occupational health and safety, and information and situational awareness for multiple CBP mission programs.

**Mission Support.**—This program captures activities that are standardized across the Department of Homeland Security that provide enterprise leadership, management, and/or business administration services and describes the capabilities and activities that support the day-to-day management and back office functions enabling both CBP and the Department to operate efficiently and effectively. Key capabilities include conducting agency planning and performance management; managing finances; managing the agency workforce to include recruiting, hiring, screening, equipping, and training new employees; providing physical and personnel security; acquiring goods and services; managing information technology; managing agency property and assets; managing agency communications; managing legal affairs; and providing general management and administration.

This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

Object Classification (in millions of dollars)

Identification code 070-0530-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	7,260	6,302	6,281
11.3 Other than full-time permanent .....	6	5	11
11.5 Other personnel compensation .....	1,773	1,490	1,418
11.8 Special personal services payments .....	1	37	
11.9 Total personnel compensation .....	9,040	7,834	7,710
12.1 Civilian personnel benefits .....	4,766	4,584	4,073
13.0 Benefits for former personnel .....	1	1	
21.0 Travel and transportation of persons .....	191	195	234
22.0 Transportation of things .....	23	25	37
23.1 Rental payments to GSA .....	683	576	731
23.2 Rental payments to others .....	46	37	55
23.3 Communications, utilities, and miscellaneous charges .....	142	134	137
24.0 Printing and reproduction .....	6	5	6
25.1 Advisory and assistance services .....	84	76	84
25.2 Other services from non-Federal sources .....	2,512	2,280	3,370
25.3 Other goods and services from Federal sources .....	422	232	96
25.4 Operation and maintenance of facilities .....	319	262	372
25.6 Medical care .....	167	468	298
25.7 Operation and maintenance of equipment .....	402	338	241
25.8 Subsistence and support of persons .....	299	1,400	
26.0 Supplies and materials .....	391	346	287
31.0 Equipment .....	662	907	1,233
32.0 Land and structures .....	50	31	16
42.0 Insurance claims and indemnities .....	53	5	3
44.0 Refunds .....	16	13	
91.0 Unvouchered .....	2	2	2
99.0 Direct obligations .....	20,277	19,751	18,985
99.0 Reimbursable obligations .....	2,670	3,033	3,087
99.9 Total new obligations, unexpired accounts .....	22,947	22,784	22,072

Employment Summary

Identification code 070-0530-0-1-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	54,106	54,036	52,922
2001 Reimbursable civilian full-time equivalent employment .....	12,142	11,725	14,154

BORDER SECURITY FENCING, INFRASTRUCTURE, AND TECHNOLOGY

Program and Financing (in millions of dollars)

Identification code 070-0533-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Development and Deployment .....		6	
0900 Total new obligations, unexpired accounts (object class 25.2) .....		6	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	6	
1930 Total budgetary resources available .....	6	6	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	16	13	6
3010 New obligations, unexpired accounts .....		6	
3020 Outlays (gross) .....	-3	-13	-6
3050 Unpaid obligations, end of year .....	13	6	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	16	13	6
3200 Obligated balance, end of year .....	13	6	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	3	13	6
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	3	13	6

AUTOMATION MODERNIZATION, CUSTOMS AND BORDER PROTECTION

Program and Financing (in millions of dollars)

Identification code 070-0531-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 No Year Carryover .....	1	1	
0799 Total direct obligations .....	1	1	
0900 Total new obligations, unexpired accounts (object class 25.2) .....	1	1	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	1	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2		
1930 Total budgetary resources available .....	2	1	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	1
3010 New obligations, unexpired accounts .....	1	1	
3020 Outlays (gross) .....		-1	
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	1
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		1	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		1	

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of U.S. Customs and Border Protection for procurement, construction, and improvements, including procurement of marine vessels, aircraft, and unmanned aerial systems, \$599,135,000, of which \$507,278,000 shall remain

available until September 30, 2029, and of which \$91,857,000 shall remain available until September 30, 2031.

Program and Financing (in millions of dollars)

Identification code 070-0532-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0007 Mission Support Assets and Infrastructure .....		18	21
0008 Border Security Assets and Infrastructure .....	1,127	284	
0009 Trade and Travel Assets and Infrastructure .....	245	380	207
0010 Integrated Operations Assets and Infrastructure .....	80	76	279
0012 Construction and Facility Improvements .....	24	92	92
0013 WFTC P.L. 119-21 - Border Security Assets and Infrastructure .....	4,897	41,457	1,970
0014 WFTC P.L. 119-21 - Integrated Operations Assets and Infrastructure .....	246	655	116
0015 WFTC P.L. 119-21 - Construction and Facility Improvements .....	151	4,105	739
0016 WFTC P.L. 119-21 - Trade and Travel Assets and Infrastructure .....	18	452	976
0799 Total direct obligations .....	6,813	47,519	4,400
0801 Reimbursable program activity .....	33	33	33
0900 Total new obligations, unexpired accounts .....	6,846	47,552	4,433
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,306	52,276	5,908
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,306		
1021 Recoveries of prior year unpaid obligations .....	270	184	203
1033 Recoveries of prior year paid obligations .....	3		
1070 Unobligated balance (total) .....	1,579	52,460	6,111
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	850	850	599
Appropriations, mandatory:			
1200 Appropriation .....	56,720		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	75	15	15
1701 Change in uncollected payments, Federal sources .....	-102	135	135
1750 Spending auth from offsetting collections, disc (total) .....	-27	150	150
1900 Budget authority (total) .....	57,543	1,000	749
1930 Total budgetary resources available .....	59,122	53,460	6,860
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	52,276	5,908	2,427
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,988	8,708	45,211
3010 New obligations, unexpired accounts .....	6,846	47,552	4,433
3011 Obligations ("upward adjustments"), expired accounts .....	191	1	1
3020 Outlays (gross) .....	-937	-10,833	-4,864
3040 Recoveries of prior year unpaid obligations, unexpired .....	-270	-184	-203
3041 Recoveries of prior year unpaid obligations, expired .....	-110	-33	-33
3050 Unpaid obligations, end of year .....	8,708	45,211	44,545
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-487	-385	-520
3070 Change in uncollected pymts, Fed sources, unexpired .....	102	-135	-135
3090 Uncollected pymts, Fed sources, end of year .....	-385	-520	-655
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,501	8,323	44,691
3200 Obligated balance, end of year .....	8,323	44,691	43,890
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	823	1,000	749
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	300	225
4011 Outlays from discretionary balances .....	927	1,014	838
4020 Outlays, gross (total) .....	937	1,314	1,063
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-75	-15	-15
4033 Non-Federal sources .....	-3		
4040 Offsets against gross budget authority and outlays (total) .....	-78	-15	-15
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	102	-135	-135
4053 Recoveries of prior year paid obligations, unexpired accounts .....	3		
4060 Additional offsets against budget authority only (total) .....	105	-135	-135

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued  
**Program and Financing—Continued**

Identification code 070-0532-0-1-751	2025 actual	2026 est.	2027 est.
4070 Budget authority, net (discretionary) .....	850	850	599
4080 Outlays, net (discretionary) .....	859	1,299	1,048
Mandatory:			
4090 Budget authority, gross .....	56,720		
Outlays, gross:			
4101 Outlays from mandatory balances .....		9,519	3,801
4180 Budget authority, net (total) .....	57,570	850	599
4190 Outlays, net (total) .....	859	10,818	4,849

The U.S. Customs and Border Protection (CBP) Procurement, Construction, and Improvements (PC&I) appropriation provides the funds necessary for the planning, operational development, engineering, and purchase of one or more assets prior to sustainment. The funding within this account enables investments in border security technology, aircraft, marine vessels, tactical infrastructure, information technology systems, and other acquisitions. PC&I funding also supports the construction and modernization of critical facilities and associated infrastructure. These investments enable CBP to accomplish its complex mission of protecting the border while facilitating lawful trade, travel, and immigration. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

**Object Classification** (in millions of dollars)

Identification code 070-0532-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	476	42,858	3,540
25.3 Other goods and services from Federal sources .....	592		
25.7 Operation and maintenance of equipment .....	5		
26.0 Supplies and materials .....	20	14	14
31.0 Equipment .....	478	418	415
32.0 Land and structures .....	5,242	4,229	431
99.0 Direct obligations .....	6,813	47,519	4,400
99.0 Reimbursable obligations .....	33	33	33
99.9 Total new obligations, unexpired accounts .....	6,846	47,552	4,433

AIR AND MARINE INTERDICTION, OPERATIONS, MAINTENANCE, AND PROCUREMENT

**Program and Financing** (in millions of dollars)

Identification code 070-0544-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Operations and Maintenance .....		1	
0799 Total direct obligations .....		1	
0900 Total new obligations, unexpired accounts (object class 25.2) .....		1	

**Budgetary resources:**

1000 Unobligated balance brought forward, Oct 1 .....	1	1	
1930 Total budgetary resources available .....	1	1	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1		

**Change in obligated balance:**

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

**Budget authority and outlays, net:**

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		5	1

4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		5	1

ENHANCED INSPECTIONAL SERVICES

**Program and Financing** (in millions of dollars)

Identification code 070-4363-0-3-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Enhanced Inspectional Services (Reimbursable) .....	50	47	47

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	20	25
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	55	52	58
1930 Total budgetary resources available .....	70	72	83
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	20	25	36

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	3	12
3010 New obligations, unexpired accounts .....	50	47	47
3020 Outlays (gross) .....	-51	-38	-56
3050 Unpaid obligations, end of year .....	3	12	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	3	12
3200 Obligated balance, end of year .....	3	12	3

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	55	52	58
Outlays, gross:			
4010 Outlays from new discretionary authority .....	37	35	39
4011 Outlays from discretionary balances .....	14	3	17
4020 Outlays, gross (total) .....	51	38	56
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-55	-52	-58
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-4	-14	-2

Under Section 481 of the Cross-Border Trade Enhancement Act of 2016 (P.L. 114-279), the Commissioner of Customs and Border Protection (CBP) may approve requests from interested parties to reimburse CBP for enhanced inspectional services. Subjected to limitations, CBP is authorized to receive reimbursement from corporations, Government agencies, and other interested parties for certain inspection services in the air, land, and sea environments at domestic locations. This allows CBP to provide services to requesting parties that it could not provide in the absence of reimbursement. The Enhanced Inspectional Services account is used to manage funds associated with reimbursable agreements with external parties.

**Object Classification** (in millions of dollars)

Identification code 070-4363-0-3-751	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	29	27	27
11.9 Total personnel compensation .....	31	29	29
12.1 Civilian personnel benefits .....	14	13	13
25.2 Other services from non-Federal sources .....	4	4	4
31.0 Equipment .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	50	47	47

REFUNDS, TRANSFERS, AND EXPENSES OF OPERATION, PUERTO RICO

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-5687-0-2-806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	16	43	43
Receipts:			
Current law:			
1110 Deposits, Duties, and Taxes, Puerto Rico .....	754	755	755
2000 Total: Balances and receipts .....	770	798	798
Appropriations:			
Current law:			
2101 Refunds, Transfers, and Expenses of Operation, Puerto Rico .....	-754	-755	-755
2103 Refunds, Transfers, and Expenses of Operation, Puerto Rico .....	-16	-43	-43
2132 Refunds, Transfers, and Expenses of Operation, Puerto Rico .....	43	43	43
2199 Total current law appropriations .....	-727	-755	-755
2999 Total appropriations .....	-727	-755	-755
5099 Balance, end of year .....	43	43	43

**Program and Financing** (in millions of dollars)

Identification code 070-5687-0-2-806	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Refunds, Transfers, and Expenses of Operation, Puerto Rico (Direct) .....	331	323	323
0100 Direct program activities, subtotal .....	331	323	323
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	132	575	1,007
1021 Recoveries of prior year unpaid obligations .....	7		
1033 Recoveries of prior year paid obligations .....	40		
1070 Unobligated balance (total) .....	179	575	1,007
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	754	755	755
1203 Appropriation (previously unavailable)(special or trust) ....	16	43	43
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-43	-43	-43
1260 Appropriations, mandatory (total) .....	727	755	755
1930 Total budgetary resources available .....	906	1,330	1,762
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	575	1,007	1,439

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	66	102	119
3010 New obligations, unexpired accounts .....	331	323	323
3020 Outlays (gross) .....	-288	-306	-405
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7		
3050 Unpaid obligations, end of year .....	102	119	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	66	102	119
3200 Obligated balance, end of year .....	102	119	37

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	727	755	755
Outlays, gross:			
4100 Outlays from new mandatory authority .....	127	264	264
4101 Outlays from mandatory balances .....	161	42	141
4110 Outlays, gross (total) .....	288	306	405
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-40		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	40		
4160 Budget authority, net (mandatory) .....	727	755	755
4170 Outlays, net (mandatory) .....	248	306	405
4180 Budget authority, net (total) .....	727	755	755
4190 Outlays, net (total) .....	248	306	405

Per 48 U.S.C. 740, duties and taxes collected by U.S. Customs and Border Protection (CBP) in the Commonwealth of Puerto Rico are deposited in a mandatory trust called the Puerto Rico Trust Fund (PRTF). CBP is authorized to reimburse costs incurred in performing commercial operations related to duty and tax collections in the Commonwealth with revenues available in PRTF. After recovering the costs of those activities, accounting for any outstanding liabilities (i.e., custodial liabilities, refunds, and draw-back activity), and executing another use of available revenue agreed upon between the Commonwealth and U.S. Immigration and Customs Enforcement, available collections are transferred to Puerto Rico's Treasury (Hacienda) to be expended by the Government of Puerto Rico, as established by law.

**Object Classification** (in millions of dollars)

Identification code 070-5687-0-2-806	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	36	40	40
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	38	42	42
12.1 Civilian personnel benefits .....	21	23	23
21.0 Travel and transportation of persons .....	1	1	1
22.0 Transportation of things .....	1	2	2
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	54	15	15
25.3 Other goods and services from Federal sources .....	39	44	44
25.4 Operation and maintenance of facilities .....	5	6	6
25.7 Operation and maintenance of equipment .....	3	3	3
26.0 Supplies and materials .....	3	3	3
31.0 Equipment .....	3	4	4
32.0 Land and structures .....	6	7	7
41.0 Grants, subsidies, and contributions .....	122	135	135
44.0 Refunds .....	33	36	36
99.9 Total new obligations, unexpired accounts .....	331	323	323

**Employment Summary**

Identification code 070-5687-0-2-806	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	321	331	331

INTERNATIONAL REGISTERED TRAVELER

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-5543-0-2-751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1120 International Registered Traveler Program Fund .....	380	433	444
2000 Total: Balances and receipts .....	380	433	444
Appropriations:			
Current law:			
2101 International Registered Traveler .....	-380	-433	-444
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 070-5543-0-2-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 International Registered Traveler (Direct) .....	226	433	433
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	491	652	652
1021 Recoveries of prior year unpaid obligations .....	7		
1070 Unobligated balance (total) .....	498	652	652
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	380	433	444

INTERNATIONAL REGISTERED TRAVELER—Continued  
Program and Financing—Continued

Identification code 070-5543-0-2-751	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available .....	878	1,085	1,096
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	652	652	663
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	204	161	312
3010 New obligations, unexpired accounts .....	226	433	433
3020 Outlays (gross) .....	-262	-282	-349
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7		
3050 Unpaid obligations, end of year .....	161	312	396
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	204	161	312
3200 Obligated balance, end of year .....	161	312	396
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	380	433	444
Outlays, gross:			
4010 Outlays from new discretionary authority .....		181	174
4011 Outlays from discretionary balances .....	262	101	175
4020 Outlays, gross (total) .....	262	282	349
4180 Budget authority, net (total) .....	380	433	444
4190 Outlays, net (total) .....	262	282	349

The International Registered Traveler Program is authorized under section 565(3)(A) of the Consolidated Appropriations Act of 2008 (P.L. 110-161). U.S. Customs and Border Protection established Global Entry as an international registered traveler program that incorporates technologies, such as biometrics and e-passports, and security threat assessments to expedite screening and processing of international passengers. Global Entry allows expedited clearance for pre-approved and low-risk travelers upon arrival in the United States. The International Registered Traveler account is used to fund Global Entry program activities.

Object Classification (in millions of dollars)

Identification code 070-5543-0-2-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	35	44	44
11.5 Other personnel compensation .....	41	63	63
11.9 Total personnel compensation .....	76	107	107
12.1 Civilian personnel benefits .....	18	21	21
21.0 Travel and transportation of persons .....	1	2	2
23.3 Communications, utilities, and miscellaneous charges .....	5	14	14
24.0 Printing and reproduction .....	3	92	92
25.2 Other services from non-Federal sources .....	92	147	147
25.3 Other goods and services from Federal sources .....	22	25	25
25.4 Operation and maintenance of facilities .....		1	1
25.7 Operation and maintenance of equipment .....	1	1	1
31.0 Equipment .....	7	22	22
32.0 Land and structures .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	226	433	433

Employment Summary

Identification code 070-5543-0-2-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	319	385	385

ELECTRONIC SYSTEM FOR TRAVEL AUTHORIZATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5595-0-2-751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	2	3	8
0198 Reconciliation adjustment .....	1		
0199 Balance, start of year .....	3	3	8

Receipts:

Current law:			
1110 Electronic System for Travel Authorization (ESTA) Fees .....	52	146	159
2000 Total: Balances and receipts .....	55	149	167
Appropriations:			
Current law:			
2101 Electronic System for Travel Authorization .....	-52	-146	-159
2103 Electronic System for Travel Authorization .....	-3	-3	-8
2132 Electronic System for Travel Authorization .....	3	8	9
2199 Total current law appropriations .....	-52	-141	-158
2999 Total appropriations .....	-52	-141	-158
5099 Balance, end of year .....	3	8	9

Program and Financing (in millions of dollars)

Identification code 070-5595-0-2-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Electronic System for Travel Authorization (ESTA) (Direct) .....	42	67	82
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	29	39	113
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	52	146	159
1203 Appropriation (previously unavailable)(special or trust) ...	3	3	8
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-3	-8	-9
1260 Appropriations, mandatory (total) .....	52	141	158
1930 Total budgetary resources available .....	81	180	271
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	39	113	189
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	17	20	25
3010 New obligations, unexpired accounts .....	42	67	82
3020 Outlays (gross) .....	-39	-62	-95
3050 Unpaid obligations, end of year .....	20	25	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	17	20	25
3200 Obligated balance, end of year .....	20	25	12
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	52	141	158
Outlays, gross:			
4100 Outlays from new mandatory authority .....	15	42	52
4101 Outlays from mandatory balances .....	24	20	43
4110 Outlays, gross (total) .....	39	62	95
4180 Budget authority, net (total) .....	52	141	158
4190 Outlays, net (total) .....	39	62	95

The Implementing Recommendations of the 9/11 Commission Act of 2007 (P.L. 110-53) required the establishment of an electronic authorization system to pre-screen noncitizens prior to arrival in the United States. This mandate was made operational by the creation of the Electronic System for Travel Authorization (ESTA). ESTA operates under informed compliance, requiring all Visa Waiver Program travelers to obtain authorization prior to travel. The Visa Waiver Program allows visitors to travel to the United States for business or pleasure for 90 days or less without obtaining a visa. This account funds the provision and administration of the ESTA system.

Object Classification (in millions of dollars)

Identification code 070-5595-0-2-751	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	3	5	15
11.9 Total personnel compensation .....	3	5	15
12.1 Civilian personnel benefits .....	2	3	8
23.3 Communications, utilities, and miscellaneous charges .....		1	1
25.2 Other services from non-Federal sources .....	26	41	41
25.7 Operation and maintenance of equipment .....	3	4	4

31.0	Equipment .....	8	13	13
99.9	Total new obligations, unexpired accounts .....	42	67	82

**Employment Summary**

Identification code 070-5595-0-2-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	31	47	238

**ELECTRONIC VISA UPDATE SYSTEM**

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-5703-0-2-751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			1
Receipts:			
Current law:			
1110 Fees, Electronic Visa Update System .....		19	20
2000 Total: Balances and receipts .....		19	21
Appropriations:			
Current law:			
2101 Electronic Visa Update System .....		-19	-20
2103 Electronic Visa Update System .....			-1
2132 Electronic Visa Update System .....		1	1
2199 Total current law appropriations .....		-18	-20
2999 Total appropriations .....		-18	-20
5099 Balance, end of year .....		1	1

**Program and Financing** (in millions of dollars)

Identification code 070-5703-0-2-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Electronic Visa Update System (direct) .....		18	20
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....		19	20
1203 Appropriation (previously unavailable)(special or trust) .....			1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-1	-1
1260 Appropriations, mandatory (total) .....		18	20
1930 Total budgetary resources available .....		18	20
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....		18	20
3020 Outlays (gross) .....		-18	-20
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		18	20
Outlays, gross:			
4100 Outlays from new mandatory authority .....		18	20
4180 Budget authority, net (total) .....		18	20
4190 Outlays, net (total) .....		18	20

The Electronic Visa Update System (EVUS) is a processing fee which applies to travelers using the U.S. Customs and Boarder Protection (CBP) EVUS system. This fee primarily affects Chinese passport holders with 10-year B1/B2, B1, or B2 visitor visas. The EVUS processing fees are used to fund CBPs administration and upkeep of the EVUS system and other border security and travel programs. The Department of Homeland Security (DHS) developed EVUS in cooperation with the Department of State Visa Office, in order to provide a platform through which aliens that hold a U.S. nonimmigrant visa of a designated category in a passport issued by an identified country can update information. By requiring enrollment in EVUS for periodic updates to biographic and travel information, CBP increases the chances of identifying individuals who may pose a threat to the United States.

**Object Classification** (in millions of dollars)

Identification code 070-5703-0-2-751	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....			13
11.9 Total personnel compensation .....			13
12.1 Civilian personnel benefits .....			7
25.2 Other services from non-Federal sources .....		18	
99.9 Total new obligations, unexpired accounts .....		18	20

**Employment Summary**

Identification code 070-5703-0-2-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....			114

**APEC BUSINESS TRAVEL CARD**

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-5569-0-2-751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Fees, APEC Business Travel Card .....	2	2	2
2000 Total: Balances and receipts .....	2	2	2
Appropriations:			
Current law:			
2101 APEC Business Travel Card .....	-2	-2	-2
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 070-5569-0-2-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 APEC Business Travel Card .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 31.0) .....	2	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	2	2
1900 Budget authority (total) .....	2	2	2
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010 New obligations, unexpired accounts .....	2	2	2
3020 Outlays (gross) .....	-2	-3	-2
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	2	2
4101 Outlays from mandatory balances .....	1	1	
4110 Outlays, gross (total) .....	2	3	2
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	2	3	2

9–11 RESPONSE AND BIOMETRIC EXIT ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5702–0–2–751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....		1	1
0198 Reconciliation adjustment .....	1		
0199 Balance, start of year .....	1	1	1
Receipts:			
Current law:			
1120 Temporary L-1 Visa Fees, 9–11 Response and Biometric Exit Account .....	2	2	2
1120 Temporary H-1B Visa Fees, 9–11 Response and Biometric Exit Account .....	11	11	12
1199 Total current law receipts .....	13	13	14
1999 Total receipts .....	13	13	14
2000 Total: Balances and receipts .....	14	14	15
Appropriations:			
Current law:			
2101 9–11 Response and Biometric Exit Account .....	-13	-13	-14
2103 9–11 Response and Biometric Exit Account .....	-1	-1	-1
2132 9–11 Response and Biometric Exit Account .....	1	1	1
2199 Total current law appropriations .....	-13	-13	-14
2999 Total appropriations .....	-13	-13	-14
5099 Balance, end of year .....	1	1	1

Program and Financing (in millions of dollars)

Identification code 070–5702–0–2–751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	5	5	5
0900 Total new obligations, unexpired accounts (object class 25.2) .....	5	5	5
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	12	20
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	13	13	14
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	13	13	14
1930 Total budgetary resources available .....	17	25	34
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	12	20	29
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	19	8	5
3010 New obligations, unexpired accounts .....	5	5	5
3020 Outlays (gross) .....	-16	-8	-4
3050 Unpaid obligations, end of year .....	8	5	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	19	8	5
3200 Obligated balance, end of year .....	8	5	6
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	13	13	14
Outlays, gross:			
4101 Outlays from mandatory balances .....	16	8	4
4180 Budget authority, net (total) .....	13	13	14
4190 Outlays, net (total) .....	16	8	4

Division O of the Consolidated Appropriations Act of 2016 (P.L. 114–113) established the 9–11 Response and Biometric Exit Account. Pursuant to the law, amounts in this account shall be available to the Secretary of Homeland Security without further appropriation for implementing the biometric entry and exit system described in section 7208 of the Intelligence Reform and Terrorism Prevention Act of 2004 (8 U.S.C. 1365b). The 9–11 Response and Biometric Entry-Exit fee revenue comes from

applicants for H1-B and L-1 visas, which are collected by the U.S. Citizenship and Immigration Services (USCIS).

Trust Funds

U.S. CUSTOMS REFUNDS, TRANSFERS AND EXPENSES, UNCLAIMED AND ABANDONED GOODS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–8789–0–7–751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Proceeds of the Sales of Unclaimed Abandoned, Seized Goods .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
Appropriations:			
Current law:			
2101 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods .....	-1	-1	-1
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 070–8789–0–7–751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Aban (Direct) .....	2	1	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....	2	1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	3	3
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	4	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	1	1
1930 Total budgetary resources available .....	5	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	1	
3010 New obligations, unexpired accounts .....	2	1	1
3020 Outlays (gross) .....	-1	-2	-1
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
4101 Outlays from mandatory balances .....	1	1	
4110 Outlays, gross (total) .....	1	2	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	2	1

This account expends proceeds from the auction of unclaimed and abandoned goods, authorized by 19 CFR 127.41. Unclaimed merchandise that arrives at a U.S. port, also called General Order (GO) merchandise, is stored by a CBP approved warehouse for 6 months until the merchandise can be sold. During the 6-month period, if an entry is filed and payment is made (applicable duties, taxes, fees, storage charges, and transportation charges), the merchandise is then released from the GO warehouse. If no claim is

made after 6 months, the merchandise is considered Abandoned goods and the GO Contractor (hired by CBP) conducts an auction sale.

**U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT**

*Federal Funds*

**OPERATIONS AND SUPPORT**

*For necessary expenses of U.S. Immigration and Customs Enforcement for operations and support, including the purchase and lease of up to 3,790 (2,350 for replacement only) police-type vehicles; overseas vetted units; and maintenance, minor construction, and minor leasehold improvements at owned and leased facilities; \$10,042,062; of which not less than \$6,000,000 shall remain available until expended for efforts to enforce laws against forced child labor; of which \$46,696,000 shall remain available until September 30, 2028; of which not less than \$2,000,000 is for paid apprenticeships for participants in the Human Exploitation Rescue Operative Child-Rescue Corps; of which not less than \$15,000,000 shall be available for investigation of intellectual property rights violations, including operation of the National Intellectual Property Rights Coordination Center; and of which not less than \$5,365,879,000 shall be for enforcement, detention, and removal operations, including transportation of unaccompanied alien minors: Provided, That not to exceed \$11,475 shall be for official reception and representation expenses: Provided further, That not to exceed \$10,000,000 shall be available until expended for conducting special operations under section 3131 of the Customs Enforcement Act of 1986 (19 U.S.C. 2081): Provided further, That not to exceed \$4,000,000 shall be for awards of compensation to informants, to be accounted for solely under the certificate of the Secretary of Homeland Security: Provided further, That not to exceed \$11,216,000 shall be available to fund or reimburse other Federal agencies for the costs associated with the care, maintenance, and repatriation of smuggled aliens unlawfully present in the United States.*

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-0540-0-1-751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	29	14	46
0198 Reconciliation adjustment	-11		
0198 Rounding adjustment	-2		
0199 Balance, start of year	16	14	46
Receipts:			
Current law:			
1120 Breached Bond Penalties Greater Than \$8M, Breached Bond Detention Fund	48	55	55
1120 Student and Exchange Visitor Fee	205	215	215
1120 Detention and Removal Operations Fees	1	3	3
1199 Total current law receipts	254	273	273
1999 Total receipts	254	273	273
2000 Total: Balances and receipts	270	287	319
Appropriations:			
Current law:			
2101 Operations and Support	-204	-216	-217
2101 Operations and Support	-48	-24	-55
2101 Operations and Support	-1	-1	-3
2103 Operations and Support	-14	-14	-14
2103 Operations and Support	-2	-2	-2
2132 Operations and Support	12	14	12
2132 Operations and Support	3	2	3
2199 Total current law appropriations	-254	-241	-276
2999 Total appropriations	-254	-241	-276
5098 Rounding adjustment	-2		
5099 Balance, end of year	14	46	43

**Program and Financing** (in millions of dollars)

Identification code 070-0540-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Mission Support	1,505	1,518	1,578
0003 Office of the Principal Legal Advisor	443	442	469
0004 Homeland Security Investigations	2,698	2,459	2,613
0005 Enforcement and Removal Operations	6,068	5,568	5,382
0006 Working Families Tax Cut Act P.L. 119-21 - Mission Support	429	1,118	1,542
0007 Working Families Tax Cut Act P.L. 119-21 - Office of the Principal Legal Advisor	4	374	337

0008 Working Families Tax Cut Act P.L. 119-21 - Homeland Security Investigations	10	560	471
0009 Working Families Tax Cut Act P.L. 119-21 - Enforcement and Removal Operations	695	33,305	18,027
0799 Total direct obligations	11,852	45,344	30,419
0801 Immigration and Customs Enforcement (Reimbursable)	191	1,371	1,373
0900 Total new obligations, unexpired accounts	12,043	46,715	31,792

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1	554	73,726	21,483
1001 Discretionary unobligated balance brought fwd, Oct 1	42		
1011 Unobligated balance transfer from other acct [070-0414]	6		
1020 Adjustment of unobligated bal brought forward, Oct 1		-16,199	
1021 Recoveries of prior year unpaid obligations	32		
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	594	57,527	21,483
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Base Appropriation	9,987	9,987	10,042
1121 Appropriations transferred from other acct [011-1070]	2		
1121 Appropriations transferred from other acct [070-0530]	159		
1121 Appropriations transferred from other acct [070-0412]	24		
1121 Appropriations transferred from other acct [070-0413]	33		
1121 Appropriations transferred from other acct [070-0550]	43		
1121 Appropriations transferred from other acct [070-0300]	4		
1121 Appropriations transferred from other acct [070-0566]	124		
1160 Appropriation, discretionary (total)	10,376	9,987	10,042
<b>Appropriations, mandatory:</b>			
1200 Appropriation	74,113		
1201 Student and Exchange Visitor Program	204	216	217
1201 Breached Bond Detention Fund	48	24	55
1201 Immigration User Fee	178	118	135
1201 Detention and Removal Operations Fees	1	1	3
1203 Student and Exchange Visitor Program (previously unavailable)	14	14	14
1203 Breached Bond Detention Fund (previously unavailable)	2	2	2
1203 Immigration User Fee (previously unavailable)	10	10	10
1232 Appropriations temporarily reduced (Student and Exchange Visitor Program)	-12	-14	-12
1232 Appropriations temporarily reduced (Breached Bond Fund)	-3	-2	-3
1232 Appropriations temporarily reduced (Immigration User Fee)	-10	-10	-8
1260 Appropriations, mandatory (total)	74,545	359	413
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected	92	227	220
1701 Change in uncollected payments, Federal sources	71		
1750 Spending auth from offsetting collections, disc (total)	163	227	220
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected	34	35	
1801 Change in uncollected payments, Federal sources	63	63	
1850 Spending auth from offsetting collections, mand (total)	97	98	
1900 Budget authority (total)	85,181	10,671	10,675
1930 Total budgetary resources available	85,775	68,198	32,158
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	73,726	21,483	366

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1	2,567	3,580	40,648
3010 New obligations, unexpired accounts	12,043	46,715	31,792
3011 Obligations ("upward adjustments"), expired accounts	83		
3020 Outlays (gross)	-10,837	-9,647	-44,816
3040 Recoveries of prior year unpaid obligations, unexpired	-32		
3041 Recoveries of prior year unpaid obligations, expired	-244		
3050 Unpaid obligations, end of year	3,580	40,648	27,624
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-155	-213	-276
3070 Change in uncollected pymts, Fed sources, unexpired	-134	-63	
3071 Change in uncollected pymts, Fed sources, expired	76		
3090 Uncollected pymts, Fed sources, end of year	-213	-276	-276
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year	2,412	3,367	40,372
3200 Obligated balance, end of year	3,367	40,372	27,348

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross	10,539	10,214	10,262

OPERATIONS AND SUPPORT—Continued  
Program and Financing—Continued

Identification code 070-0540-0-1-751	2025 actual	2026 est.	2027 est.
Outlays, gross:			
4010 Outlays from new discretionary authority .....	8,579	8,344	8,365
4011 Outlays from discretionary balances .....	1,724	876	1,871
4020 Outlays, gross (total) .....	10,303	9,220	10,236
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-118	-227	-220
4033 Non-Federal sources .....	-11		
4040 Offsets against gross budget authority and outlays (total) ....	-129	-227	-220
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-71		
4052 Offsetting collections credited to expired accounts .....	35		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4060 Additional offsets against budget authority only (total) .....	-34		
4070 Budget authority, net (discretionary) .....	10,376	9,987	10,042
4080 Outlays, net (discretionary) .....	10,174	8,993	10,016
Mandatory:			
4090 Budget authority, gross .....	74,642	457	413
Outlays, gross:			
4100 Outlays from new mandatory authority .....	331	286	308
4101 Outlays from mandatory balances .....	203	141	34,272
4110 Outlays, gross (total) .....	534	427	34,580
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-59	-35	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-63	-63	
4142 Offsetting collections credited to expired accounts .....	25		
4150 Additional offsets against budget authority only (total) .....	-38	-63	
4160 Budget authority, net (mandatory) .....	74,545	359	413
4170 Outlays, net (mandatory) .....	475	392	34,580
4180 Budget authority, net (total) .....	84,921	10,346	10,455
4190 Outlays, net (total) .....	10,649	9,385	44,596

The Operations and Support appropriation funds necessary expenses of operations, mission support, and associated management and administrative costs. Major programs include:

**Homeland Security Investigations (HSI).**—Investigates a broad range of domestic and international immigration and customs violations such as human smuggling and trafficking; the smuggling of weapons and other types of contraband including opioids; export enforcement, such as investigating illegal arms exports and exports of dual-use equipment that may threaten national security; financial crimes, such as money laundering, bulk cash smuggling, and other financial crimes; commercial fraud, including intellectual property violations; cybercrimes; child exploitation; identity and immigration benefit fraud; worksite enforcement; human rights violations and illegal activity carried out by transnational criminal organizations. HSI is also responsible for the collection, analysis, and dissemination of strategic, operational, and tactical intelligence for use by the operational elements of ICE and DHS.

**Enforcement and Removal Operations (ERO).**—Protects the homeland through the arrest and removal of those who undermine the safety of our communities and the integrity of our immigration laws. ERO enforces the nation's immigration laws in a fair and effective manner and treats everyone encountered with dignity and respect.

**Office of the Principal Legal Advisor.**—Serves as the exclusive legal representative for the U.S. Government at immigration court hearings, and provides expert legal counsel to ICE on customs, immigration, labor, and administrative law.

**Mission Support.**—Enables ICE to perform its core mission functions of homeland security and public safety by providing operational support capabilities for ICE's program offices, including financial management, human resources, information technology, acquisition, training and security.

Object Classification (in millions of dollars)

Identification code 070-0540-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2,586	3,537	3,951
11.3 Other than full-time permanent .....	31	34	57
11.5 Other personnel compensation .....	603	1,413	1,620
11.8 Special personal services payments .....	1	4	6
11.9 Total personnel compensation .....	3,221	4,988	5,634
12.1 Civilian personnel benefits .....	1,553	1,887	2,428
21.0 Travel and transportation of persons .....	1,315	1,409	2,909
22.0 Transportation of things .....	21	32	45
23.1 Rental payments to GSA .....	363	498	552
23.2 Rental payments to others .....	19	31	44
23.3 Communications, utilities, and miscellaneous charges .....	67	104	181
24.0 Printing and reproduction .....		27	
25.1 Advisory and assistance services .....	620	857	1,526
25.2 Other services from non-Federal sources .....	373	7,842	10,174
25.3 Other goods and services from Federal sources .....	220	195	240
25.4 Operation and maintenance of facilities .....	2,779	25,883	4,410
25.6 Medical care .....	371	459	574
25.7 Operation and maintenance of equipment .....	194	252	391
25.8 Subsistence and support of persons .....	4	1	262
26.0 Supplies and materials .....	60	89	161
31.0 Equipment .....	636	512	577
32.0 Land and structures .....	21	233	245
42.0 Insurance claims and indemnities .....	11	39	60
91.0 Unvouchered .....	4	4	6
99.0 Direct obligations .....	11,852	45,342	30,419
99.0 Reimbursable obligations .....	191	1,373	1,373
99.9 Total new obligations, unexpired accounts .....	12,043	46,715	31,792

Employment Summary

Identification code 070-0540-0-1-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	21,172	32,416	32,748

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

Program and Financing (in millions of dollars)

Identification code 070-0545-0-1-751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Construction (Direct) .....	36		
0003 Operational Communications/Information Technology .....		36	
0004 Construction and Facility Improvements .....		20	
0005 Working Families Tax Cut Act - P.L. 119-21 .....		564	
0799 Total direct obligations .....	36	620	
0801 Reimbursable program activity .....		5	
0900 Total new obligations, unexpired accounts .....	36	625	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	118	888	16,523
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	118		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....		16,199	
1021 Recoveries of prior year unpaid obligations .....	3		2
1070 Unobligated balance (total) .....	121	17,087	16,525
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	56	56	
Appropriations, mandatory:			
1200 Appropriation .....	737		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	5	5	
1701 Change in uncollected payments, Federal sources .....	7		
1750 Spending auth from offsetting collections, disc (total) .....	12	5	
1900 Budget authority (total) .....	805	61	
1930 Total budgetary resources available .....	926	17,148	16,525
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-2		
1941 Unexpired unobligated balance, end of year .....	888	16,523	16,525

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	92	66	567
3010	New obligations, unexpired accounts .....	36	625	
3011	Obligations ("upward adjustments"), expired accounts .....		1	5
3020	Outlays (gross) .....	-57	-124	-351
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3		-2
3041	Recoveries of prior year unpaid obligations, expired .....	-2	-1	-1
3050	Unpaid obligations, end of year .....	66	567	218
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-61	-68	-68
3070	Change in uncollected pymts, Fed sources, unexpired .....	-7		
3090	Uncollected pymts, Fed sources, end of year .....	-68	-68	-68
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	31	-2	499
3200	Obligated balance, end of year .....	-2	499	150

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	68	61	
Outlays, gross:				
4010	Outlays from new discretionary authority .....		49	
4011	Outlays from discretionary balances .....	57	75	14
4020	Outlays, gross (total) .....	57	124	14
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-5	-5	
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-7		
4060	Additional offsets against budget authority only (total) .....	-7		
4070	Budget authority, net (discretionary) .....	56	56	
4080	Outlays, net (discretionary) .....	52	119	14
Mandatory:				
4090	Budget authority, gross .....	737		
Outlays, gross:				
4101	Outlays from mandatory balances .....			337
4180	Budget authority, net (total) .....	793	56	
4190	Outlays, net (total) .....	52	119	351

Procurement, Construction, and Improvements (PC&I) provides funds for necessary expenses of planning, operational development, engineering, and purchase of headquarters and field operational and IT assets prior to the sustainment phase. Funding within this account is used for the acquisition and construction of U.S. Immigration and Customs Enforcement (ICE) facilities, as well as for automation modernization activities that strengthen information availability while improving information sharing across the Department of Homeland Security, ICE, and other partner organizations in a fully secure information technology environment.

**Object Classification (in millions of dollars)**

Identification code 070-0545-0-1-751				
		2025 actual	2026 est.	2027 est.
Direct obligations:				
25.1	Advisory and assistance services .....	7	41	
25.2	Other services from non-Federal sources .....	13	237	
25.3	Other goods and services from Federal sources .....		21	
25.4	Operation and maintenance of facilities .....	1	20	
25.7	Operation and maintenance of equipment .....	1		
31.0	Equipment .....		286	
32.0	Land and structures .....	11	15	
99.0	Direct obligations .....	33	620	
99.0	Reimbursable obligations .....	3	5	
99.9	Total new obligations, unexpired accounts .....	36	625	

this appropriation as offsetting collections and shall be available only for aviation security: Provided further, That the sum appropriated under this heading from the general fund shall be reduced on a dollar-for-dollar basis as such offsetting collections are received during fiscal year 2027 so as to result in a final fiscal year appropriation from the general fund estimated at not more than \$5,833,933,000.

**Special and Trust Fund Receipts (in millions of dollars)**

Identification code 070-0550-0-1-400				
		2025 actual	2026 est.	2027 est.
0100	Balance, start of year .....			
Receipts:				
Current law:				
1130	Unclaimed Checkpoint Money .....	1	1	1
2000	Total: Balances and receipts .....	1	1	1
Appropriations:				
Current law:				
2101	Operations and Support .....	-1	-1	-1
5099	Balance, end of year .....			

**Program and Financing (in millions of dollars)**

Identification code 070-0550-0-1-400				
		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
0002	Mission Support .....	1,065	1,069	1,047
0003	Aviation Screening Operations .....	7,806	7,906	7,933
0004	Other Operations and Enforcement .....	1,992	2,173	2,040
0799	Total direct obligations .....	10,863	11,148	11,020
0801	Aviation Security (Reimbursable) .....	47	7	7
0900	Total new obligations, unexpired accounts .....	10,910	11,155	11,027

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	506	589	650
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	493		
1012	Unobligated balance transfers between expired and unexpired accounts .....	35		
1021	Recoveries of prior year unpaid obligations .....	34	37	37
1033	Recoveries of prior year paid obligations .....		9	9
1070	Unobligated balance (total) .....	575	635	696
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	7,930	7,641	7,514
1101	Appropriation (special or trust) .....	1	1	1
1120	Appropriations transferred to other acct [070-0540] .....	-43		
1120	Appropriations transferred to other acct [070-0115] .....	-1		
1120	Appropriations transferred to other acct [070-0802] .....	-1		
1131	Unobligated balance of appropriations permanently reduced .....	-16		
1160	Appropriation, discretionary (total) .....	7,870	7,642	7,515
Spending authority from offsetting collections, discretionary:				
1700	Offsetting Collections - Passenger Security Fee .....	2,670	2,974	2,974
1700	Offsetting Collections - TWIC .....	69	73	73
1700	Offsetting Collections - HAZMAT CDL .....	17	16	16
1700	Offsetting Collections - Commercial Aviation and Airport .....	6	11	11
1700	Offsetting Collections - Air Cargo .....	3	4	4
1700	Offsetting Collections - Pre-Check .....	317	428	428
1700	Reimbursables .....	47	7	7
1700	Offsetting Collections - General Aviation at DCA .....		1	1
1701	Change in uncollected payments, Federal sources .....	16	9	9
1750	Spending auth from offsetting collections, disc (total) .....	3,145	3,523	3,523
Spending authority from offsetting collections, mandatory:				
1800	Alien Flight School .....	4	5	5
1900	Budget authority (total) .....	11,019	11,170	11,043
1930	Total budgetary resources available .....	11,594	11,805	11,739
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-95		
1941	Unexpired unobligated balance, end of year .....	589	650	712

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,495	2,283	2,026
3010	New obligations, unexpired accounts .....	10,910	11,155	11,027
3011	Obligations ("upward adjustments"), expired accounts .....	31		
3020	Outlays (gross) .....	-10,973	-11,375	-11,064
3040	Recoveries of prior year unpaid obligations, unexpired .....	-34	-37	-37
3041	Recoveries of prior year unpaid obligations, expired .....	-146		
3050	Unpaid obligations, end of year .....	2,283	2,026	1,952

**TRANSPORTATION SECURITY ADMINISTRATION**

*Federal Funds*

**OPERATIONS AND SUPPORT**

For necessary expenses of the Transportation Security Administration for operations and support, \$10,487,781,000, of which \$600,000,000 shall remain available until September 30, 2028: Provided, That not to exceed \$7,650 shall be for official reception and representation expenses: Provided further, That security service fees authorized under section 44940 of title 49, United States Code, shall be credited to

OPERATIONS AND SUPPORT—Continued  
Program and Financing—Continued

Identification code 070-0550-0-1-400	2025 actual	2026 est.	2027 est.
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-49	-57	-66
3070 Change in uncollected pymts, Fed sources, unexpired .....	-16	-9	-9
3071 Change in uncollected pymts, Fed sources, expired .....	8		
3090 Uncollected pymts, Fed sources, end of year .....	-57	-66	-75
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,446	2,226	1,960
3200 Obligated balance, end of year .....	2,226	1,960	1,877
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	11,015	11,165	11,038
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9,125	9,204	9,089
4011 Outlays from discretionary balances .....	1,844	2,165	1,970
4020 Outlays, gross (total) .....	10,969	11,369	11,059
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: .....	-26	-9	-9
4033 Non-Federal sources: .....	-216	-7	-7
4034 Offsetting governmental collections: .....	-2,911	-3,507	-3,507
4040 Offsets against gross budget authority and outlays (total) ...	-3,153	-3,523	-3,523
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-16	-9	-9
4052 Offsetting collections credited to expired accounts .....	24		
4053 Recoveries of prior year paid obligations, unexpired accounts .....		9	9
4060 Additional offsets against budget authority only (total) .....	8		
4070 Budget authority, net (discretionary) .....	7,870	7,642	7,515
4080 Outlays, net (discretionary) .....	7,816	7,846	7,536
Mandatory:			
4090 Budget authority, gross .....	4	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	2	2
4101 Outlays from mandatory balances .....	2	4	3
4110 Outlays, gross (total) .....	4	6	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4124 Offsetting governmental collections: .....	-4	-5	-5
4180 Budget authority, net (total) .....	7,870	7,642	7,515
4190 Outlays, net (total) .....	7,816	7,847	7,536

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority .....	7,870	7,642	7,515
Outlays .....	7,816	7,847	7,536
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-1,680
Outlays .....			-1,680
Total:			
Budget Authority .....	7,870	7,642	5,835
Outlays .....	7,816	7,847	5,856

The Transportation Security Administration (TSA) protects the Nation's transportation systems to ensure freedom of movement for people and commerce. The Operations and Support appropriation funds necessary operation, mission support, and associated management and administrative costs. Major programs include:

**Mission Support.**—This program supports headquarters offices, human resources, information technology, and major acquisitions to support those efforts.

**Aviation Screening Operations.**—This program supports the majority of TSA's frontline operations, and includes funding for the Screening Workforce, the National Explosives Detection Canine Team program, Secure Flight, and programs that support screening capabilities, as well as field support for these efforts. Since 2011, TSA has been performing this function through the use of an intelligence-driven risk-based security approach. Risk-based security increases the overall security effectiveness by focusing

security resources on higher-risk and unknown travelers, while expanding the process for low risk and known/trusted travelers.

**Other Operations and Enforcement.**—This program supports: the Inflight Security program, which includes funding for the Federal Air Marshals Service and Federal Flight Deck Officer and Crew Training; Aviation Regulation, which provides law enforcement and regulatory presence at airports to ensure compliance with required security measures and response to security incidents; Air Cargo, which implements statutory requirement for ensuring the security of transportation systems and passengers when cargo is transported by air; Intelligence and the TSA Operations Center, which provides for the review, synthesis, and analysis of transportation specific intelligence; Surface Programs, which protect the surface transportation system (mass transit, freight rail, pipeline, and maritime modes); and vetting programs, which vet various populations requiring access to the transportation network.

Appropriations in this account are partially offset by revenue from related fees.

Object Classification (in millions of dollars)

Identification code 070-0550-0-1-400	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	4,817	4,839	4,230
11.3 Other than full-time permanent .....	253	262	312
11.5 Other personnel compensation .....	744	696	718
11.8 Special personal services payments .....	1	1	4
11.9 Total personnel compensation .....	5,815	5,798	5,264
12.1 Civilian personnel benefits .....	2,296	2,504	2,082
13.0 Benefits for former personnel .....	14	14	14
21.0 Travel and transportation of persons .....	145	126	59
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	146	156	162
23.2 Rental payments to others .....	84	68	83
23.3 Communications, utilities, and miscellaneous charges .....	44	75	81
24.0 Printing and reproduction .....	9	1	1
25.1 Advisory and assistance services .....	788	1,002	961
25.2 Other services from non-Federal sources .....	316	135	151
25.3 Other goods and services from Federal sources .....	196	495	1,084
25.4 Operation and maintenance of facilities .....	113	34	46
25.5 Research and development contracts .....	3		
25.6 Medical care .....		1	
25.7 Operation and maintenance of equipment .....	731	534	769
25.8 Subsistence and support of persons .....	6	4	
26.0 Supplies and materials .....	96	96	101
31.0 Equipment .....	53	94	149
32.0 Land and structures .....	7	10	12
99.0 Direct obligations .....	10,863	11,148	11,020
99.0 Reimbursable obligations .....	47	7	7
99.9 Total new obligations, unexpired accounts .....	10,910	11,155	11,027

Employment Summary

Identification code 070-0550-0-1-400	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	61,104	58,232	54,460

OPERATIONS AND SUPPORT

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 070-0550-2-1-400	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0003 Aviation Screening Operations .....			-1,680
0799 Total direct obligations .....			-1,680
0801 Aviation Security (Reimbursable) .....			1,680
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			-1,680
Spending authority from offsetting collections, discretionary:			
1700 Offsetting Collections - Passenger Security Fee .....			1,680

**Budget authority and outlays, net:**  
Discretionary:  
Offsets against gross budget authority and outlays:  
Offsetting collections (collected) from:

4034	Offsetting governmental collections: .....	.....	.....	-1,680
4040	Offsets against gross budget authority and outlays (total) ....	.....	.....	-1,680
4180	Budget authority, net (total) .....	.....	.....	-1,680
4190	Outlays, net (total) .....	.....	.....	-1,680

The purpose of this Budget proposal is to eliminate the annual mandatory deficit reduction deposit at Treasury from the Passenger Security Fee beginning in fiscal year 2027. The amounts would be added to the fee revenue that is treated as offsetting collections against the TSA annual appropriations that fund the security services for which the fee is collected.

**Object Classification** (in millions of dollars)

Identification code 070-0550-2-1-400	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
<b>Personnel compensation:</b>				
11.1	Full-time permanent .....	.....	.....	-640
11.3	Other than full-time permanent .....	.....	.....	-80
11.5	Other personnel compensation .....	.....	.....	-266
11.8	Special personal services payments .....	.....	.....	-400
11.9	Total personnel compensation .....	.....	.....	-1,386
12.1	Civilian personnel benefits .....	.....	.....	-294
99.0	Direct obligations .....	.....	.....	-1,680
99.0	Reimbursable obligations .....	.....	.....	1,680

INTELLIGENCE AND VETTING

**Program and Financing** (in millions of dollars)

Identification code 070-0557-0-1-400	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Intelligence and Vetting .....	1	.....	.....
0799	Total direct obligations .....	1	.....	.....
0900	Total new obligations, unexpired accounts (object class 31.0) .....	1	.....	.....
<b>Budgetary resources:</b>				
<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 .....	2	2	2
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	.....	1	.....
1021	Recoveries of prior year unpaid obligations .....	1	.....	.....
1070	Unobligated balance (total) .....	3	2	2
1930	Total budgetary resources available .....	3	2	2
<b>Memorandum (non-add) entries:</b>				
1941	Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>				
<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	4	2	.....
3010	New obligations, unexpired accounts .....	1	.....	.....
3020	Outlays (gross) .....	-2	-2	.....
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050	Unpaid obligations, end of year .....	2	.....	.....
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	4	2	.....
3200	Obligated balance, end of year .....	2	.....	.....
<b>Budget authority and outlays, net:</b>				
<b>Discretionary:</b>				
<b>Outlays, gross:</b>				
4011	Outlays from discretionary balances .....	2	2	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	2	2	.....

The Intelligence and Vetting account is a legacy appropriation that funds TSA's vetting programs, which enhance the interdiction of terrorists and

their methods of terrorism by streamlining terrorist-related threat assessments.

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Transportation Security Administration for procurement, construction, and improvements, \$286,910,000, to remain available until September 30, 2029.

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-0410-0-1-400	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year .....	14	14	14
<b>Receipts:</b>				
<b>Current law:</b>				
1120	Fees, Aviation Security Capital Fund .....	250	250	250
2000	Total: Balances and receipts .....	264	264	264
<b>Appropriations:</b>				
<b>Current law:</b>				
2101	Procurement, Construction, and Improvements .....	-250	-250	-250
2103	Procurement, Construction, and Improvements .....	-14	-14	-14
2132	Procurement, Construction, and Improvements .....	14	14	14
2199	Total current law appropriations .....	-250	-250	-250
2999	Total appropriations .....	-250	-250	-250
5099	Balance, end of year .....	14	14	14

**Program and Financing** (in millions of dollars)

Identification code 070-0410-0-1-400	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Aviation Screening Infrastructure .....	40	41	287
0004	Aviation Security Capital Fund (mandatory) .....	263	.....	.....
0900	Total new obligations, unexpired accounts .....	303	41	287
<b>Budgetary resources:</b>				
<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 .....	14	39	289
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	6	.....	.....
1021	Recoveries of prior year unpaid obligations .....	36	.....	.....
1033	Recoveries of prior year paid obligations .....	1	.....	.....
1070	Unobligated balance (total) .....	51	39	289
<b>Budget authority:</b>				
<b>Appropriations, discretionary:</b>				
1100	Appropriation .....	41	41	287
<b>Appropriations, mandatory:</b>				
1201	Appropriation (special or trust fund) .....	250	250	250
1203	Appropriation (previously unavailable)(special or trust) ....	14	14	14
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-14	-14	-14
1260	Appropriations, mandatory (total) .....	250	250	250
<b>Spending authority from offsetting collections, discretionary:</b>				
1700	Collected .....	1	.....	.....
1900	Budget authority (total) .....	292	291	537
1930	Total budgetary resources available .....	343	330	826
<b>Memorandum (non-add) entries:</b>				
1940	Unobligated balance expiring .....	-1	.....	.....
1941	Unexpired unobligated balance, end of year .....	39	289	539
<b>Change in obligated balance:</b>				
<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,156	977	722
3010	New obligations, unexpired accounts .....	303	41	287
3020	Outlays (gross) .....	-441	-296	-471
3040	Recoveries of prior year unpaid obligations, unexpired .....	-36	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-5	.....	.....
3050	Unpaid obligations, end of year .....	977	722	538
<b>Uncollected payments:</b>				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-1	-1
3071	Change in uncollected pymts, Fed sources, expired .....	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	1,154	976	721
3200	Obligated balance, end of year .....	976	721	537

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued  
Program and Financing—Continued

Identification code 070-0410-0-1-400	2025 actual	2026 est.	2027 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	42	41	287
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	14	100
4011 Outlays from discretionary balances .....	99	31	26
4020 Outlays, gross (total) .....	101	45	126
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ....	-2		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	41	41	287
4080 Outlays, net (discretionary) .....	99	45	126
Mandatory:			
4090 Budget authority, gross .....	250	250	250
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6	3	3
4101 Outlays from mandatory balances .....	334	248	342
4110 Outlays, gross (total) .....	340	251	345
4180 Budget authority, net (total) .....	291	291	537
4190 Outlays, net (total) .....	439	296	471

The Procurement, Construction, and Improvements (PC&I) Appropriation provides the funds, above certain threshold amounts, necessary for the manufacture, purchase, or enhancement of assets. The funding provides resources to procure and improve equipment and systems that support aviation screening operations, other transportation screening and vetting operations, and other mission support functions. This account includes funding from the Aviation Security Capital Fund (ASCF), which is used for acquisition and installation of checked baggage screening equipment and explosives detection systems, as well as for airport infrastructure modifications.

Object Classification (in millions of dollars)

Identification code 070-0410-0-1-400	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services .....	236		
31.0 Equipment .....	67	41	287
99.9 Total new obligations, unexpired accounts .....	303	41	287

RESEARCH AND DEVELOPMENT

For necessary expenses of the Transportation Security Administration for research and development, \$23,033,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 070-0802-0-1-400	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Research and Development .....	13	15	23
0900 Total new obligations, unexpired accounts (object class 25.4) .....	13	15	23
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	5	5
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	4	
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	2	5	5

<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	15	15	23
1121 Appropriations transferred from other acct [070-0550] ....	1		
1160 Appropriation, discretionary (total) .....	16	15	23
1930 Total budgetary resources available .....	18	20	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	31	21	11
3010 New obligations, unexpired accounts .....	13	15	23
3020 Outlays (gross) .....	-18	-25	-17
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-4		
3050 Unpaid obligations, end of year .....	21	11	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	31	21	11
3200 Obligated balance, end of year .....	21	11	17
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	16	15	23
Outlays, gross:			
4010 Outlays from new discretionary authority .....		4	7
4011 Outlays from discretionary balances .....	18	21	10
4020 Outlays, gross (total) .....	18	25	17
4180 Budget authority, net (total) .....	16	15	23
4190 Outlays, net (total) .....	18	25	17

The Research and Development appropriation funds necessary technology demonstrations and system development in support of TSA's passenger, baggage, and intermodal screening functions. TSA's research and development activities usually involve inter-agency agreements with established research organizations, such as the Department of Homeland Security Science and Technology Directorate, the Department of Energy, the Naval Sea Systems Command, and other federally funded research and development centers. TSA works directly with industry to test and demonstrate the newest security technologies for transportation infrastructure.

UNITED STATES COAST GUARD

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Coast Guard for operations and support including the Coast Guard Reserve; purchase or lease of not to exceed 50 passenger motor vehicles; purchase or lease of small boats for continging and emergent requirements (at a unit cost of not more than \$1,050,000) and repairs and service-life replacements, not to exceed a total of \$60,000,000; purchase, lease, or improvements of boats necessary for overseas deployments and activities; payments pursuant to section 156 of Public Law 97-377 (42 U.S.C. 402 note; 96 Stat. 1920); and recreation and welfare; \$12,525,317,000, of which \$530,000,000 shall be for defense-related activities; of which \$24,500,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)); of which \$24,381,000 shall remain available until September 30, 2031, for environmental compliance and restoration; and of which \$400,000,000 shall remain available until September 30, 2028, which shall only be available for depot level maintenance: Provided, That not to exceed \$35,000 shall be for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 070-0610-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Military Personnel .....	5,554	5,498	6,606
0002 Mission Support .....	450	440	563
0003 Field Operations .....	4,509	4,533	5,356
0004 WFTC PL 119-21 - Field Operations .....	96	940	1,102
0600 Total direct program .....	10,609	11,411	13,627
0799 Total direct obligations .....	10,609	11,411	13,627
0801 Operating Expenses (Reimbursable) .....	268	281	286

0900	Total new obligations, unexpired accounts .....	10,877	11,692	13,913
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	137	2,507	1,410
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	137		
1011	Unobligated balance transfer from other acct [070-0100] ....	2		
1011	Unobligated balance transfer from other acct [070-0112] ....	2		
1011	Unobligated balance transfer from other acct [070-0115] ....	1		
1011	Unobligated balance transfer from other acct [070-0300] ....	3		
1011	Unobligated balance transfer from other acct [070-0414] ....	2		
1011	Unobligated balance transfer from other acct [070-0415] ....	3		
1011	Unobligated balance transfer from other acct [070-0566] ....	4		
1011	Unobligated balance transfer from other acct [070-0613] ....	56		
1011	Unobligated balance transfer from other acct [070-0800] ....	1		
1011	Unobligated balance transfer from other acct [070-0803] ....	11		
1011	Unobligated balance transfer from other acct [070-0860] ....	5		
1011	Unobligated balance transfer from other acct [070-0861] ....	2		
1020	Adjustment of unobligated bal brought forward, Oct 1 .....		-100	
1021	Recoveries of prior year unpaid obligations .....	3		
1070	Unobligated balance (total) .....	232	2,407	1,410
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	10,493	10,390	12,501
1121	Appropriations transferred from other acct [070-0100] ....	2		
1121	Appropriations transferred from other acct [070-0415] ....	3		
1121	Appropriations transferred from other acct [070-0860] ....	2		
1160	Appropriation, discretionary (total) .....	10,500	10,390	12,501
Appropriations, mandatory:				
1200	Appropriation .....	2,275		
1221	Appropriations transferred from other acct [011-5512] ....	7		
1260	Appropriations, mandatory (total) .....	2,282		
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	175	305	310
1701	Change in uncollected payments, Federal sources .....	225		
1750	Spending auth from offsetting collections, disc (total) .....	400	305	310
1900	Budget authority (total) .....	13,182	10,695	12,811
1930	Total budgetary resources available .....	13,414	13,102	14,221
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-30		
1941	Unexpired unobligated balance, end of year .....	2,507	1,410	308
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	3,912	3,778	3,443
3010	New obligations, unexpired accounts .....	10,877	11,692	13,913
3011	Obligations ("upward adjustments"), expired accounts .....	308		
3020	Outlays (gross) .....	-10,908	-12,027	-13,146
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3		
3041	Recoveries of prior year unpaid obligations, expired .....	-408		
3050	Unpaid obligations, end of year .....	3,778	3,443	4,210
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-465	-495	-495
3070	Change in uncollected pymts, Fed sources, unexpired .....	-225		
3071	Change in uncollected pymts, Fed sources, expired .....	195		
3090	Uncollected pymts, Fed sources, end of year .....	-495	-495	-495
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3,447	3,283	2,948
3200	Obligated balance, end of year .....	3,283	2,948	3,715
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	10,900	10,695	12,811
Outlays, gross:				
4010	Outlays from new discretionary authority .....	8,018	8,046	9,528
4011	Outlays from discretionary balances .....	2,872	3,455	2,644
4020	Outlays, gross (total) .....	10,890	11,501	12,172
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-318	-280	-285
4033	Non-Federal sources .....	-59	-25	-25
4040	Offsets against gross budget authority and outlays (total) ....	-377	-305	-310
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-225		
4052	Offsetting collections credited to expired accounts .....	202		
4060	Additional offsets against budget authority only (total) .....	-23		
4070	Budget authority, net (discretionary) .....	10,500	10,390	12,501
4080	Outlays, net (discretionary) .....	10,513	11,196	11,862
Mandatory:				
4090	Budget authority, gross .....	2,282		

Outlays, gross:				
4100	Outlays from new mandatory authority .....	18		
4101	Outlays from mandatory balances .....		526	974
4110	Outlays, gross (total) .....	18	526	974
4180	Budget authority, net (total) .....	12,782	10,390	12,501
4190	Outlays, net (total) .....	10,531	11,722	12,836

The Operations and Support account funds the operations of the Coast Guard as it carries out its duties as a maritime, military, multi-mission operating agency and one of the six Armed Forces. To fulfill its mission, the Coast Guard employs multipurpose vessels, aircraft, and shore units, strategically located along the coasts and inland waterways of the United States. This account funds operations and maintenance of these assets and the workforce to operate them, and sustainment of new and existing Coast Guard programs, projects, and activities. This account also provides funds for Reserve Training to support training and qualification of Reserve personnel to augment active duty forces in the event of conflict, national emergency, or natural or manmade disasters, and Environmental Compliance and Restoration to comply with obligations in Section 318 of Title 14, United States Code.

**Object Classification** (in millions of dollars)

Identification code 070-0610-0-1-999	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
Personnel compensation:				
11.1	Full-time permanent .....	936	985	1,049
11.3	Other than full-time permanent .....	7	5	5
11.5	Other personnel compensation .....	47	36	38
11.6	Military personnel—basic allowance for housing .....	2	1,067	1,138
11.7	Military personnel .....	4,122	2,881	3,485
11.8	Special personal services payments .....	13	12	13
11.9	Total personnel compensation .....	5,127	4,986	5,728
12.1	Civilian personnel benefits .....	370	376	393
12.2	Military personnel benefits .....	218	381	498
13.0	Benefits for former personnel .....	2	4	4
21.0	Travel and transportation of persons .....	216	307	380
22.0	Transportation of things .....	195	141	174
23.1	Rental payments to GSA .....	68	61	75
23.2	Rental payments to others .....	16	49	61
23.3	Communications, utilities, and miscellaneous charges .....	201	295	365
24.0	Printing and reproduction .....		4	5
25.1	Advisory and assistance services .....	305	203	251
25.2	Other services from non-Federal sources .....	216	563	696
25.3	Other goods and services from Federal sources .....	371	244	301
25.4	Operation and maintenance of facilities .....	634	436	540
25.5	Research and development contracts .....	20	1	1
25.6	Medical care .....	416	473	585
25.7	Operation and maintenance of equipment .....	992	1,202	1,486
25.8	Subsistence and support of persons .....	44	4	5
26.0	Supplies and materials .....	1,033	854	1,056
31.0	Equipment .....	83	791	978
32.0	Land and structures .....	10	29	36
41.0	Grants, subsidies, and contributions .....		5	6
42.0	Insurance claims and indemnities .....	1	2	3
43.0	Interest and dividends .....	71		
99.0	Direct obligations .....	10,609	11,411	13,627
99.0	Reimbursable obligations .....	268	281	286
99.9	Total new obligations, unexpired accounts .....	10,877	11,692	13,913

**Employment Summary**

Identification code 070-0610-0-1-999	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	8,158	8,938	9,303
1101	Direct military average strength employment .....	41,394	42,655	45,523
2001	Reimbursable civilian full-time equivalent employment .....	215	158	157
2101	Reimbursable military average strength employment .....	603	592	606

ENVIRONMENTAL COMPLIANCE AND RESTORATION

Program and Financing (in millions of dollars)

Identification code 070-0611-0-1-304	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Environmental Compliance and Restoration account supports activities to comply with obligations in Section 318, Chapter 3 of Title 14 of the United States Code related to Environmental Compliance and Restoration. This includes environmental cleanup, sustainment, and restoration of current and former contaminated Coast Guard facilities, and engineering remedies for Coast Guard assets, to comply with environmental laws and prevent contamination and environmental damage.

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Coast Guard for procurement, construction, and improvements, including aids to navigation, shore facilities (including facilities at Department of Defense installations used by the Coast Guard), and vessels and aircraft, including equipment related thereto, \$1,201,670,000, to remain available until September 30, 2031; of which \$20,000,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)).

Program and Financing (in millions of dollars)

Identification code 070-0613-0-1-403	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Vessels .....	1,333	332	318
0002 Aircraft .....	150	88	81
0003 Other Acquisition Programs .....	77	43	50
0004 Shore Facilities and Aids to Navigation .....	416	409	148
0005 WFTC PL 119-21 - Vessels .....	1,745	10,106	1,097
0006 WFTC PL 119-21 - Aircraft .....	32	3,473	103
0007 WFTC PL 119-21 - Other Acquisition Programs .....	154		
0008 WFTC PL 119-21 - Shore Facilities and Aids to Navigation .....	43	1,812	2,236
0600 Total Direct Program .....	3,950	16,263	4,033
0799 Total direct obligations .....	3,950	16,263	4,033
0801 Acquisition, Construction, and Improvements (Reimbursable) .....	66	128	128
0900 Total new obligations, unexpired accounts .....	4,016	16,391	4,161
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,454	23,758	9,009
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3,454		
1010 Unobligated balance transfer to other accts [070-0610] .....	-56		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....		100	
1021 Recoveries of prior year unpaid obligations .....	389		
1033 Recoveries of prior year paid obligations .....	24		
1070 Unobligated balance (total) .....	3,811	23,858	9,009
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,604	1,394	1,182
Appropriations, mandatory:			
1200 Appropriation .....	22,319		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	31	148	148
1701 Change in uncollected payments, Federal sources .....	40		
1750 Spending auth from offsetting collections, disc (total) .....	71	148	148
1900 Budget authority (total) .....	23,994	1,542	1,330
1930 Total budgetary resources available .....	27,805	25,400	10,339
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-31		
1941 Unexpired unobligated balance, end of year .....	23,758	9,009	6,178

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,590	6,228	18,855
3010 New obligations, unexpired accounts .....	4,016	16,391	4,161
3011 Obligations ("upward adjustments"), expired accounts .....	120		
3020 Outlays (gross) .....	-1,828	-3,764	-6,545
3040 Recoveries of prior year unpaid obligations, unexpired .....	-389		
3041 Recoveries of prior year unpaid obligations, expired .....	-281		
3050 Unpaid obligations, end of year .....	6,228	18,855	16,471
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-172	-212	-212
3070 Change in uncollected pymts, Fed sources, unexpired .....	-40		
3090 Uncollected pymts, Fed sources, end of year .....	-212	-212	-212
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4,418	6,016	18,643
3200 Obligated balance, end of year .....	6,016	18,643	16,259

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	1,675	1,542	1,330
Outlays, gross:			
4010 Outlays from new discretionary authority .....	18	287	266
4011 Outlays from discretionary balances .....	1,810	1,448	1,349
4020 Outlays, gross (total) .....	1,828	1,735	1,615
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-47	-20	-20
4033 Non-Federal sources .....	-86	-128	-128
4040 Offsets against gross budget authority and outlays (total) .....	-133	-148	-148
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-40		
4052 Offsetting collections credited to expired accounts .....	78		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	24		
4060 Additional offsets against budget authority only (total) .....	62		
4070 Budget authority, net (discretionary) .....	1,604	1,394	1,182
4080 Outlays, net (discretionary) .....	1,695	1,587	1,467
Mandatory:			
4090 Budget authority, gross .....	22,319		
Outlays, gross:			
4101 Outlays from mandatory balances .....		2,029	4,930
4180 Budget authority, net (total) .....	23,923	1,394	1,182
4190 Outlays, net (total) .....	1,695	3,616	6,397

The Procurement, Construction, and Improvements account provides for the acquisition, procurement, construction, rebuilding, and improvement of vessels, aircraft, information management resources, other equipment, shore facilities, and aids to navigation required to execute the Coast Guard's missions and achieve its performance goals. The Coast Guard will continue the recapitalization of boats, cutters, aircraft, and command, control, communications, computers, cyber, intelligence, surveillance and reconnaissance systems. Furthermore, the Coast Guard will continue fleet sustainment projects to enhance and extend the service life of selected existing aircraft and cutters. The Coast Guard will also invest in shore infrastructure as well as repair aging buildings, and other facilities. These vital projects will provide the Coast Guard with capabilities necessary to perform its missions.

Object Classification (in millions of dollars)

Identification code 070-0613-0-1-403	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons .....	83	584	138
22.0 Transportation of things .....	5		
25.1 Advisory and assistance services .....	643	4,129	984
25.2 Other services from non-Federal sources .....	9	7	6
25.3 Other goods and services from Federal sources .....	436	2,759	667
25.7 Operation and maintenance of equipment .....	13	3	4
26.0 Supplies and materials .....	136	660	169
31.0 Equipment .....	1,477	1,657	642
32.0 Land and structures .....	1,148	6,464	1,423
99.0 Direct obligations .....	3,950	16,263	4,033
99.0 Reimbursable obligations .....	66	128	128

99.9	Total new obligations, unexpired accounts .....	4,016	16,391	4,161
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**RESEARCH AND DEVELOPMENT**

For necessary expenses of the Coast Guard for research and development, \$6,763,000, to remain available until September 30, 2029, of which \$500,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)): Provided, That there may be credited to and used for the purposes of this appropriation funds received from State and local governments, other public authorities, private sources, and foreign countries for expenses incurred for research, development, testing, and evaluation.

**Program and Financing** (in millions of dollars)

Identification code 070-0615-0-1-403	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Applied R&D .....	6	5	10
0801 Research, Development, Test, and Evaluation (Reimbursable) .....		3	3
0900 Total new obligations, unexpired accounts .....	6	8	13
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	6	8
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	4		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	7	6
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	3	3
1900 Budget authority (total) .....	8	10	9
1930 Total budgetary resources available .....	12	16	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	8	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8	6	1
3010 New obligations, unexpired accounts .....	6	8	13
3020 Outlays (gross) .....	-8	-13	-9
3050 Unpaid obligations, end of year .....	6	1	5
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-4	-4
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	2	-3
3200 Obligated balance, end of year .....	2	-3	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8	10	9
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	7	6
4011 Outlays from discretionary balances .....	7	6	3
4020 Outlays, gross (total) .....	8	13	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-3	-3
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	7	7	6
4080 Outlays, net (discretionary) .....	6	10	6
4180 Budget authority, net (total) .....	7	7	6
4190 Outlays, net (total) .....	6	10	6

The Research and Development account provides the funds to develop techniques, methods, hardware, and systems that directly contribute to increasing the productivity and effectiveness of the Coast Guard's missions, as well as expertise and services that enhance pre-acquisition planning and analyses to reduce cost, schedule, and performance risks across multiple acquisition projects.

**Object Classification** (in millions of dollars)

Identification code 070-0615-0-1-403	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....			1
22.0 Transportation of things .....	1		
25.1 Advisory and assistance services .....		1	2
25.2 Other services from non-Federal sources .....	1		
25.3 Other goods and services from Federal sources .....	1		
25.5 Research and development contracts .....	1	2	4
25.7 Operation and maintenance of equipment .....		1	2
25.8 Subsistence and support of persons .....	1		
26.0 Supplies and materials .....	1	1	1
99.0 Direct obligations .....	6	5	10
99.0 Reimbursable obligations .....		3	3
99.9 Total new obligations, unexpired accounts .....	6	8	13

**MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, HOMELAND SECURITY**

**Program and Financing** (in millions of dollars)

Identification code 070-0616-0-1-403	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 MERHCF .....	290	345	410
0900 Total new obligations, unexpired accounts (object class 12.2) .....	290	345	410
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	290	345	410
1930 Total budgetary resources available .....	290	345	410
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	290	345	410
3020 Outlays (gross) .....	-290	-345	-410
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	290	345	410
Outlays, gross:			
4010 Outlays from new discretionary authority .....	290	345	410
4180 Budget authority, net (total) .....	290	345	410
4190 Outlays, net (total) .....	290	345	410

The Medicare-Eligible Retiree Health Care Fund Contribution account provides for the cost of medical benefits for Medicare-eligible beneficiaries paid from the Department of War Medicare-Eligible Retiree Health Care Fund (10 U.S.C. ch. 56). Permanent indefinite authority is provided for a discretionary appropriation of the annual accrual payment into this fund (P.L. 108-375).

**RETIRED PAY**

For retired pay, including the payment of obligations otherwise chargeable to lapsed appropriations for this purpose, payments under the Retired Serviceman's Family Protection and Survivor Benefits Plans, payment for career status bonuses, payment of continuation pay under section 356 of title 37, United States Code, concurrent receipts, combat-related special compensation, and payments for medical care of retired personnel and their dependents under chapter 55 of title 10, United States Code, \$1,213,135,000, to remain available until expended.

**Program and Financing** (in millions of dollars)

Identification code 070-0602-0-1-403	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Retired Pay .....	1,091	2,370	1,213
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,139	1,223	

RETIRED PAY—Continued  
Program and Financing—Continued

Identification code 070-0602-0-1-403	2025 actual	2026 est.	2027 est.
1021 Recoveries of prior year unpaid obligations .....	28		
1070 Unobligated balance (total) .....	1,167	1,223	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1,147	1,147	1,213
1930 Total budgetary resources available .....	2,314	2,370	1,213
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,223		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	41	89	1,311
3010 New obligations, unexpired accounts .....	1,091	2,370	1,213
3020 Outlays (gross) .....	-1,015	-1,148	-1,198
3040 Recoveries of prior year unpaid obligations, unexpired .....	-28		
3050 Unpaid obligations, end of year .....	89	1,311	1,326
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	41	89	1,311
3200 Obligated balance, end of year .....	89	1,311	1,326
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,147	1,147	1,213
Outlays, gross:			
4100 Outlays from new mandatory authority .....	990	1,033	1,092
4101 Outlays from mandatory balances .....	25	115	106
4110 Outlays, gross (total) .....	1,015	1,148	1,198
4180 Budget authority, net (total) .....	1,147	1,147	1,213
4190 Outlays, net (total) .....	1,015	1,148	1,198

The Retired Pay account funds the retired pay of military personnel of the Coast Guard and Coast Guard Reserve, and annuities payable to beneficiaries of retired military personnel under the Retired Serviceman's Family Protection Plan (10 U.S.C. 1431-46) and Survivor Benefits Plans (10 U.S.C. 1447-55); payments to the Thrift Savings Plan (P.L. 106-398) to include agency matching (P.L. 114-92); payments for career status bonuses; payment of continuation pay (37 U.S.C. 356); concurrent receipts, and combat-related special compensation under the National Defense Authorization Act, as authorized by law; and payments for medical care of retired personnel and their dependents under the Dependents Medical Care Act (10 U.S.C., ch. 55).

Object Classification (in millions of dollars)

Identification code 070-0602-0-1-403	2025 actual	2026 est.	2027 est.
Direct obligations:			
12.2 Military personnel benefits .....	87	28	174
13.0 Benefits for former personnel .....	669	828	693
25.2 Other services from non-Federal sources .....		76	17
25.6 Medical care .....	224	1,307	299
26.0 Supplies and materials .....	111	131	30
99.9 Total new obligations, unexpired accounts .....	1,091	2,370	1,213

COAST GUARD HOUSING FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5710-0-2-403	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	2	8	8
0198 Reconciliation adjustment .....	6		
0199 Balance, start of year .....	8	8	8
Receipts:			
Current law:			
1130 Sale of Real Property, Coast Guard Housing Fund .....	8	4	4
2000 Total: Balances and receipts .....	16	12	12

Appropriations:			
Current law:			
2101 Coast Guard Housing Fund .....	-8	-4	-4
5099 Balance, end of year .....	8	8	8

Program and Financing (in millions of dollars)

Identification code 070-5710-0-2-403	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Coast Guard Housing Fund .....		25	7
0900 Total new obligations, unexpired accounts (object class 25.4) .....		25	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	43	51	30
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	8	4	4
1930 Total budgetary resources available .....	51	55	34
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	51	30	27
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	29	20	23
3010 New obligations, unexpired accounts .....		25	7
3020 Outlays (gross) .....	-9	-22	-5
3050 Unpaid obligations, end of year .....	20	23	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	29	20	23
3200 Obligated balance, end of year .....	20	23	25
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....		1	1
4011 Outlays from discretionary balances .....	9	21	4
4020 Outlays, gross (total) .....	9	22	5
4180 Budget authority, net (total) .....	8	4	4
4190 Outlays, net (total) .....	9	22	5

The Housing Fund, established in 2011, receives deposits of proceeds from the conveyance of property under the administrative control of the Coast Guard. In accordance with 14 U.S.C. 2946, amounts in the fund may be appropriated for certain activities associated with military family housing and military unaccompanied housing.

ABANDONED SEAFARERS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5677-0-2-403	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	5	5	10
Receipts:			
Current law:			
1110 Penalties, Abandoned Seafarers Fund .....		5	5
2000 Total: Balances and receipts .....	5	10	15
5099 Balance, end of year .....	5	10	15

SUPPLY FUND

Program and Financing (in millions of dollars)

Identification code 070-4535-0-4-403	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Supply Fund (Reimbursable) .....	72	149	91
0900 Total new obligations, unexpired accounts (object class 26.0) .....	72	149	91

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	77	58
1021	Recoveries of prior year unpaid obligations .....	11	
1070	Unobligated balance (total) .....	88	58
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	59	91
1701	Change in uncollected payments, Federal sources .....	-17	
1750	Spending auth from offsetting collections, disc (total) .....	42	91
1930	Total budgetary resources available .....	130	149
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	58	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	42	27
3010	New obligations, unexpired accounts .....	72	149
3020	Outlays (gross) .....	-76	-118
3040	Recoveries of prior year unpaid obligations, unexpired .....	-11	
3050	Unpaid obligations, end of year .....	27	58
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-86	-69
3070	Change in uncollected pymts, Fed sources, unexpired .....	17	
3090	Uncollected pymts, Fed sources, end of year .....	-69	-69
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	-44	-42
3200	Obligated balance, end of year .....	-42	-11
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	42	91
Outlays, gross:			
4010	Outlays from new discretionary authority .....	42	91
4011	Outlays from discretionary balances .....	34	27
4020	Outlays, gross (total) .....	76	118
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-49	-91
4033	Non-Federal sources .....	-10	
4040	Offsets against gross budget authority and outlays (total) ....	-59	-91
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	17	
4070	Budget authority, net (discretionary) .....		
4080	Outlays, net (discretionary) .....	17	27
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	17	27

The Supply Fund, in accordance with 14 U.S.C. 941, finances the procurement of uniform clothing, commissary provisions, general stores, technical material, and fuel for vessels over 180 feet in length. The fund is normally financed by reimbursements from the sale of goods.

**YARD FUND**

**Program and Financing** (in millions of dollars)

Identification code 070-4743-0-4-403			
	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801	Shipyards activities .....	149	354
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	114	134
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	114	
1021	Recoveries of prior year unpaid obligations .....	7	
1070	Unobligated balance (total) .....	121	134
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	140	220
1701	Change in uncollected payments, Federal sources .....	22	
1750	Spending auth from offsetting collections, disc (total) .....	162	220
1930	Total budgetary resources available .....	283	354

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	134	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	48	53
3010	New obligations, unexpired accounts .....	149	354
3020	Outlays (gross) .....	-137	-273
3040	Recoveries of prior year unpaid obligations, unexpired .....	-7	
3050	Unpaid obligations, end of year .....	53	134
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-71	-93
3070	Change in uncollected pymts, Fed sources, unexpired .....	-22	
3090	Uncollected pymts, Fed sources, end of year .....	-93	-93
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	-23	-40
3200	Obligated balance, end of year .....	-40	41
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	162	220
Outlays, gross:			
4010	Outlays from new discretionary authority .....	127	220
4011	Outlays from discretionary balances .....	10	53
4020	Outlays, gross (total) .....	137	273
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-140	-220
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-22	
4070	Budget authority, net (discretionary) .....		
4080	Outlays, net (discretionary) .....	-3	53
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	-3	53

The Yard Fund finances the industrial operation of the Coast Guard Yard, Curtis Bay, MD (14 U.S.C. 939). The Yard Fund finances all direct and indirect costs for its operations out of payments from Coast Guard and other agency appropriations that are placed in the fund.

**Object Classification** (in millions of dollars)

Identification code 070-4743-0-4-403			
	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	71	71
11.5	Other personnel compensation .....	1	1
11.7	Military personnel .....	1	1
11.9	Total personnel compensation .....	73	73
21.0	Travel and transportation of persons .....	2	9
22.0	Transportation of things .....	1	5
25.1	Advisory and assistance services .....		1
25.2	Other services from non-Federal sources .....	25	94
25.3	Other goods and services from Federal sources .....	12	44
25.4	Operation and maintenance of facilities .....	3	12
25.6	Medical care .....		1
25.7	Operation and maintenance of equipment .....	3	10
25.8	Subsistence and support of persons .....		1
26.0	Supplies and materials .....	30	104
99.9	Total new obligations, unexpired accounts .....	149	354

**Employment Summary**

Identification code 070-4743-0-4-403			
	2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment .....	526	630
2101	Reimbursable military average strength employment .....	12	14

**Trust Funds**

**AQUATIC RESOURCES TRUST FUND**

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-8147-0-7-403			
	2025 actual	2026 est.	2027 est.
0100	Balance, start of year .....	792	840

AQUATIC RESOURCES TRUST FUND—Continued  
Special and Trust Fund Receipts—Continued

Identification code 070-8147-0-7-403	2025 actual	2026 est.	2027 est.
0198 Reconciliation adjustment .....	-1		
0199 Balance, start of year .....	791	840	849
Receipts:			
Current law:			
1110 Excise Taxes, Sport Fish Restoration, Aquatic Resources Trust Fund .....	578	611	623
1110 Customs Duties, Aquatic Resources Trust Fund .....	75	128	128
1140 Earnings on Investments, Aquatic Resources Trust Fund .....	144	66	65
1199 Total current law receipts .....	797	805	816
1999 Total receipts .....	797	805	816
2000 Total: Balances and receipts .....	1,588	1,645	1,665
Appropriations:			
Current law:			
2101 Sport Fish Restoration .....	-752	-797	-805
2103 Sport Fish Restoration .....	-27	-30	-31
2103 Boat Safety .....	-7	-8	-7
2103 Coastal Wetlands Restoration Trust Fund .....	-5	-5	-5
2132 Sport Fish Restoration .....	30	31	32
2132 Boat Safety .....	8	8	9
2132 Coastal Wetlands Restoration Trust Fund .....	5	5	5
2199 Total current law appropriations .....	-748	-796	-802
2999 Total appropriations .....	-748	-796	-802
5099 Balance, end of year .....	840	849	863

Program and Financing (in millions of dollars)

Identification code 070-8147-0-7-403	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value .....	2,485	2,553	2,723
5001 Total investments, EOY: Federal securities: Par value .....	2,553	2,723	2,899

The Internal Revenue Code of 1986, as amended by the Transportation Equity Act for the 21st Century and the Safe, Accountable, Flexible, Efficient Transportation Equity Act—A Legacy for Users, provides for the transfer of Highway Trust Fund revenue derived from the motor boat fuel tax and certain other taxes to the Aquatic Resources Trust Fund. In 2005, Title X of P.L. 109-59 changed the name of the Aquatic Resources Trust Fund to the Sport Fish Restoration and Boating Trust Fund. Appropriations are authorized from this fund to meet expenditures for programs specified by law, including sport fish restoration and boating safety activities. Excise tax receipts for the trust fund include motorboat fuel tax receipts, plus receipts from excise taxes on sport fishing equipment, sonar and fish finders, small engine fuels, and import duties on fishing equipment and recreational vessels.

BOAT SAFETY

Program and Financing (in millions of dollars)

Identification code 070-8149-0-7-403	2025 actual	2026 est.	2027 est.
0001 Obligations by program activity:			
State recreational boating safety programs .....	140	171	148
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23	23	
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	24	23	
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust) ....	7	8	7
1221 Appropriations transferred from other acct [014-8151] ....	140	148	150

1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-8	-8	-9
1260 Appropriations, mandatory (total) .....	139	148	148
1930 Total budgetary resources available .....	163	171	148
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	23		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	117	129	159
3010 New obligations, unexpired accounts .....	140	171	148
3020 Outlays (gross) .....	-127	-141	-146
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	129	159	161
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	117	129	159
3200 Obligated balance, end of year .....	129	159	161

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	139	148	148
Outlays, gross:			
4100 Outlays from new mandatory authority .....	51	66	65
4101 Outlays from mandatory balances .....	76	75	81
4110 Outlays, gross (total) .....	127	141	146
4180 Budget authority, net (total) .....	139	148	148
4190 Outlays, net (total) .....	127	141	146

The Boat Safety account provides grants for the development and implementation of a coordinated national recreational boating safety program. Boating safety statistics reflect the success in meeting the program's objectives. Pursuant to 16 U.S.C. 777c, as amended by the Safe, Accountable, Flexible, Efficient Transportation Equity Act—A Legacy for Users (P.L. 109-59), the Boat Safety program receives 17.315 percent of the funds collected in the Sport Fish Restoration and Boating Safety Trust Fund.

Object Classification (in millions of dollars)

Identification code 070-8149-0-7-403	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	3	3
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	8	4	4
41.0 Grants, subsidies, and contributions .....	128	163	140
99.9 Total new obligations, unexpired accounts .....	140	171	148

Employment Summary

Identification code 070-8149-0-7-403	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	17	19	19

TRUST FUND SHARE OF EXPENSES

Program and Financing (in millions of dollars)

Identification code 070-8314-0-7-304	2025 actual	2026 est.	2027 est.
0001 Obligations by program activity:			
Trust Fund Share of Expenses .....	45	45	45
0900 Total new obligations, unexpired accounts (object class 94.0) .....	45	45	45
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	45	45	45
1930 Total budgetary resources available .....	45	45	45
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	45	45	45
3020 Outlays (gross) .....	-45	-45	-45

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	45	45	45
Outlays, gross:				
4010	Outlays from new discretionary authority .....	45	45	45
4180	Budget authority, net (total) .....	45	45	45
4190	Outlays, net (total) .....	45	45	45

The Trust Fund Share of Expenses account provides resources from the Oil Spill Liability Trust Fund for activities authorized in other accounts including: Operations and Support; Procurement, Construction, and Improvements; and Research and Development.

GENERAL GIFT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-8533-0-7-403	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year .....			
Receipts:				
Current law:				
1130	General Gift Fund .....	3	3	3
2000	Total: Balances and receipts .....	3	3	3
Appropriations:				
Current law:				
2101	General Gift Fund .....	-3	-3	-3
5099	Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 070-8533-0-7-403	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Obligations by program activity .....	3	3	3

Budgetary resources:

Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	3	3	3
1930	Total budgetary resources available .....	3	3	3

Change in obligated balance:

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

Budget authority and outlays, net:

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

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value .....	1	1	1
5001	Total investments, EOY: Federal securities: Par value .....	1	1	1

The General Gift Fund, maintained from gifts, devises, or bequests, is used for purposes as specified by the donor in connection with or benefit to the Coast Guard training program, as well as all other programs and activities permitted by law (10 U.S.C. 2601).

Object Classification (in millions of dollars)

Identification code 070-8533-0-7-403	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.3	Other goods and services from Federal sources .....	1	1	1

25.4	Operation and maintenance of facilities .....	1	1	
26.0	Supplies and materials .....	1	1	2
99.9	Total new obligations, unexpired accounts .....	3	3	3

OIL SPILL LIABILITY TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-8185-0-7-304	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year .....	9,667	10,251	10,639
Receipts:				
Current law:				
1110	Excise Taxes, Oil Spill Liability Trust Fund .....	332	129	
1110	Fines and Penalties, OSLTF .....	68	87	86
1130	Recoveries, Oil Spill Liability Trust Fund .....	12	8	8
1140	Earnings on Investments .....	349	380	407
1199	Total current law receipts .....	761	604	501
1999	Total receipts .....	761	604	501
2000	Total: Balances and receipts .....	10,428	10,855	11,140
Appropriations:				
Current law:				
2101	Oil Spill Research .....	-15	-15	-9
2101	Inland Oil Spill Programs .....	-21	-21	-16
2101	Trust Fund Share of Pipeline Safety .....	-30	-30	-30
2101	Trust Fund Share of Expenses .....	-45	-45	-45
2101	Maritime Oil Spill Programs .....	-60	-101	-101
2101	Denali Commission Trust Fund .....	-5	-4	
2103	Maritime Oil Spill Programs .....	-6	-6	-6
2132	Maritime Oil Spill Programs .....	6	6	6
2199	Total current law appropriations .....	-176	-216	-201
2999	Total appropriations .....	-176	-216	-201
5098	Rounding adjustment .....	-1		
5099	Balance, end of year .....	10,251	10,639	10,939

Program and Financing (in millions of dollars)

Identification code 070-8185-0-7-304	2025 actual	2026 est.	2027 est.	
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1	1	
1020	Adjustment of unobligated bal brought forward, Oct 1 .....		-1	
1070	Unobligated balance (total) .....	1		
1930	Total budgetary resources available .....	1		
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1		
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value .....	9,994	10,571	11,290
5001	Total investments, EOY: Federal securities: Par value .....	10,571	11,290	12,109

The Oil Spill Liability Trust Fund (OSLTF) is used to finance oil pollution prevention and cleanup activities by various Federal agencies. In accordance with the provisions of the Oil Pollution Act of 1990, the Fund may finance annually up to \$50 million of emergency resources and all valid claims from injured parties resulting from oil spills. For Coast Guard, this funds the Trust Fund Share of Expenses and Maritime Oil Spill Programs accounts. The OSLTF is funded by an excise tax on each barrel of oil produced domestically or imported.

Status of Funds (in millions of dollars)

Identification code 070-8185-0-7-304	2025 actual	2026 est.	2027 est.	
Unexpended balance, start of year:				
0100	Balance, start of year .....	9,877	10,435	10,733
0999	Total balance, start of year .....	9,877	10,435	10,733
Cash income during the year:				
Current law:				
Receipts:				
1110	Excise Taxes, Oil Spill Liability Trust Fund .....	332	129	

OIL SPILL LIABILITY TRUST FUND—Continued  
Status of Funds—Continued

Identification code 070-8185-0-7-304	2025 actual	2026 est.	2027 est.
1110 Fines and Penalties, OSLTF .....	68	87	86
1130 Trust Fund Share of Pipeline Safety .....	1		
1130 Recoveries, Oil Spill Liability Trust Fund .....	12	8	8
1150 Earnings on Investments .....	349	380	407
1160 Inland Oil Spill Programs .....	8	15	15
1199 Income under present law .....	770	619	516
1999 Total cash income .....	770	619	516
Cash outgo during year:			
Current law:			
2100 Oil Spill Research .....	-14	-20	-11
2100 Inland Oil Spill Programs .....	-31	-78	-76
2100 Trust Fund Share of Pipeline Safety .....	-27	-22	-29
2100 Trust Fund Share of Expenses .....	-45	-45	-45
2100 Maritime Oil Spill Programs .....	-89	-145	-101
2100 Denali Commission Trust Fund .....	-4	-11	-2
2199 Outgo under current law .....	-210	-321	-264
2999 Total cash outgo (-) .....	-210	-321	-264
Surplus or deficit:			
3110 Excluding interest .....	211	-82	-155
3120 Interest .....	349	380	407
3199 Subtotal, surplus or deficit .....	560	298	252
3240 Trust Fund Share of Pipeline Safety .....	-1		
3298 Rounding adjustment .....	-1		
3299 Total adjustments .....	-2		
3999 Total change in fund balance .....	558	298	252
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-136	-557	-1,124
4200 Oil Spill Liability Trust Fund .....	10,571	11,290	12,109
4999 Total balance, end of year .....	10,435	10,733	10,985
Obligations and balances:			
8895 Reimbursable unobligated and obligated balances, end of year .....	33		
8895 Reimbursable unobligated and obligated balances, end of year .....	-36		

MARITIME OIL SPILL PROGRAMS

Program and Financing (in millions of dollars)

Identification code 070-8349-0-7-304	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Maritime Oil Spill Programs .....	123	142	101
0900 Total new obligations, unexpired accounts (object class 25.2) .....	123	142	101
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	90	41	
1021 Recoveries of prior year unpaid obligations .....	14		
1070 Unobligated balance (total) .....	104	41	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	60	101	101
1203 Appropriation (previously unavailable)(special or trust) ....	6	6	6
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-6	-6	-6
1260 Appropriations, mandatory (total) .....	60	101	101
1900 Budget authority (total) .....	60	101	101
1930 Total budgetary resources available .....	164	142	101
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	41		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	61	81	78
3010 New obligations, unexpired accounts .....	123	142	101
3020 Outlays (gross) .....	-89	-145	-101
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14		
3050 Unpaid obligations, end of year .....	81	78	78

Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	61	81	78
3200	Obligated balance, end of year .....	81	78	78

Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross .....	60	101	101
Outlays, gross:				
4100	Outlays from new mandatory authority .....	60	63	63
4101	Outlays from mandatory balances .....	29	82	38
4110	Outlays, gross (total) .....	89	145	101
4180	Budget authority, net (total) .....	60	101	101
4190	Outlays, net (total) .....	89	145	101

The Maritime Oil Spill Programs account provides resources from the Oil Spill Liability Trust Fund for costs associated with the cleanup of oil spills. These include emergency costs associated with oil spill cleanup, funding provided to the Prince William Sound Oil Spill Recovery Institute, and the payment of claims to those who suffer harm from oil spills where the responsible party is not identifiable or is without resources. The claims activity in this account will continue to be funded under separate permanent appropriations and are being displayed in a consolidated format to enhance presentation.

UNITED STATES SECRET SERVICE

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the United States Secret Service for operations and support, including purchase of vehicles for police-type use; hire of passenger motor vehicles; purchase of motorcycles made in the United States; hire of aircraft; rental of buildings in the District of Columbia; fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control, as may be necessary to perform protective functions; conduct of and participation in firearms matches; presentation of awards; conduct of behavioral research in support of protective intelligence and operations; payment in advance for commercial accommodations as may be necessary to perform protective functions; and payment, without regard to section 5702 of title 5, United States Code, of subsistence expenses of employees who are on protective missions, whether at or away from their duty stations; \$3,370,756,000; of which \$96,299,000 shall remain available until September 30, 2028, of which \$6,000,000 shall be for a grant for activities related to investigations of missing and exploited children; and of which up to \$35,000,000 may be for calendar year 2026 premium pay in excess of the annual equivalent of the limitation on the rate of pay contained in section 5547(a) of title 5, United States Code, pursuant to section 2 of the Overtime Pay for Protective Services Act of 2016 (5 U.S.C. 5547 note), as last amended by Public Law 118-38: Provided, That not to exceed \$19,125 shall be for official reception and representation expenses: Provided further, That not to exceed \$100,000 shall be to provide technical assistance and equipment to foreign law enforcement organizations in criminal investigations within the jurisdiction of the United States Secret Service.

Program and Financing (in millions of dollars)

Identification code 070-0400-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Mission Support .....	657	610	696
0002 Protective Operations .....	1,609	1,433	1,564
0003 Field Operations .....	849	849	964
0004 Basic and In-Service Training and Professional Development ....	145	116	146
0799 Total direct obligations .....	3,260	3,008	3,370
0801 Operating Expenses (Reimbursable) .....	33	23	35
0900 Total new obligations, unexpired accounts .....	3,293	3,031	3,405
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	44	399	488
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	41		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....		90	
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	45	489	488

Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	3,239	3,008 3,371
Appropriations, mandatory:			
1200	Appropriation .....	358	
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	16	22 27
1701	Change in uncollected payments, Federal sources .....	34	
1750	Spending auth from offsetting collections, disc (total) .....	50	22 27
1900	Budget authority (total) .....	3,647	3,030 3,398
1930	Total budgetary resources available .....	3,692	3,519 3,886
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	399	488 481
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1,063	1,039 796
3010	New obligations, unexpired accounts .....	3,293	3,031 3,405
3011	Obligations ("upward adjustments"), expired accounts .....	190	
3020	Outlays (gross) .....	-3,357	-3,274 -3,502
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	
3041	Recoveries of prior year unpaid obligations, expired .....	-149	
3050	Unpaid obligations, end of year .....	1,039	796 699
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-93	-108 -108
3070	Change in uncollected pymts, Fed sources, unexpired .....	-34	
3071	Change in uncollected pymts, Fed sources, expired .....	19	
3090	Uncollected pymts, Fed sources, end of year .....	-108	-108 -108
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	970	931 688
3200	Obligated balance, end of year .....	931	688 591
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	3,289	3,030 3,398
Outlays, gross:			
4010	Outlays from new discretionary authority .....	2,567	2,424 2,719
4011	Outlays from discretionary balances .....	789	675 633
4020	Outlays, gross (total) .....	3,356	3,099 3,352
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-57	-22 -27
4033	Non-Federal sources .....	-93	
4040	Offsets against gross budget authority and outlays (total) ...	-150	-22 -27
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-34	
4052	Offsetting collections credited to expired accounts .....	134	
4060	Additional offsets against budget authority only (total) .....	100	
4070	Budget authority, net (discretionary) .....	3,239	3,008 3,371
4080	Outlays, net (discretionary) .....	3,206	3,077 3,325
Mandatory:			
4090	Budget authority, gross .....	358	
Outlays, gross:			
4101	Outlays from mandatory balances .....	1	175 150
4180	Budget authority, net (total) .....	3,597	3,008 3,371
4190	Outlays, net (total) .....	3,207	3,252 3,475

The United States Secret Service has statutory authority to carry out two primary missions: protection of the Nation's leaders and investigation of financial and electronic crimes. The Secret Service protects and investigates threats against the President and Vice President, their families, visiting heads of state and government, and other individuals as directed by the President; protects the White House Complex, Vice President's Residence, foreign missions, and other buildings within Washington, D.C.; and manages the security at designated National Special Security Events. The Secret Service also investigates violations of laws relating to counterfeiting of obligations and securities of the United States; financial crimes that include, but are not limited to, access device fraud, financial institution fraud, identity theft, and computer fraud; and computer-based attacks on financial, banking, telecommunications, and other critical infrastructure. Within Secret Service, the Operations and Support appropriation funds necessary operations, mission support, and associated management and administration costs.

**Object Classification** (in millions of dollars)

Identification code 070-0400-0-1-751	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1	Full-time permanent .....	1,007	925 1,005
11.3	Other than full-time permanent .....	31	26 66
11.5	Other personnel compensation .....	348	444 581
11.9	Total personnel compensation .....	1,386	1,395 1,652
12.1	Civilian personnel benefits .....	639	570 595
13.0	Benefits for former personnel .....	10	
21.0	Travel and transportation of persons .....	261	200 210
22.0	Transportation of things .....	11	11 21
23.1	Rental payments to GSA .....	112	118 130
23.2	Rental payments to others .....	23	10 6
23.3	Communications, utilities, and miscellaneous charges .....	41	67 57
24.0	Printing and reproduction .....	2	1 1
25.1	Advisory and assistance services .....	102	78 113
25.2	Other services from non-Federal sources .....	194	158 117
25.3	Other goods and services from Federal sources .....	141	96 83
25.4	Operation and maintenance of facilities .....	24	13 14
25.5	Research and development contracts .....	1	
25.6	Medical care .....	5	6 6
25.7	Operation and maintenance of equipment .....	58	84 31
25.8	Subsistence and support of persons .....		1 1
26.0	Supplies and materials .....	56	48 73
31.0	Equipment .....	168	98 192
32.0	Land and structures .....	20	47 60
41.0	Grants, subsidies, and contributions .....	6	6 6
42.0	Insurance claims and indemnities .....		1 2
99.0	Direct obligations .....	3,260	3,008 3,370
99.0	Reimbursable obligations .....	33	23 35
99.9	Total new obligations, unexpired accounts .....	3,293	3,031 3,405

**Employment Summary**

Identification code 070-0400-0-1-751	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	8,173	8,303 9,033
2001	Reimbursable civilian full-time equivalent employment .....	40	30 35

CONTRIBUTION FOR ANNUITY BENEFITS, UNITED STATES SECRET SERVICE

**Program and Financing** (in millions of dollars)

Identification code 070-0405-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0304	Mandatory-DC Annuity .....	285	268 268
0900	Total new obligations, unexpired accounts (object class 12.1) .....	285	268 268
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	1	9 9
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation .....	293	268 268
1930	Total budgetary resources available .....	294	277 277
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	9	9 9
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	2	
3010	New obligations, unexpired accounts .....	285	268 268
3020	Outlays (gross) .....	-287	-268 -268
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	2	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	293	268 268
Outlays, gross:			
4100	Outlays from new mandatory authority .....	285	268 247
4101	Outlays from mandatory balances .....	2	
4110	Outlays, gross (total) .....	287	268 268
4180	Budget authority, net (total) .....	293	268 268
4190	Outlays, net (total) .....	287	268 268

CONTRIBUTION FOR ANNUITY BENEFITS, UNITED STATES SECRET SERVICE—Continued

This account provides the Secret Service funding for contributions to the District of Columbia's Police and Firefighters Retirement Plan (DC Annuity).

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the United States Secret Service for procurement, construction, and improvements, \$76,888,000 to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 070-0401-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0006 Protection Assets and Infrastructure .....	68	60	67
0008 Construction and Facility Improvements .....	14	16	10
0010 Working Families Tax Cut Act - Modernize the Training Environment .....	9		
0011 Working Families Tax Cut Act - Protective Facility Hardening .....	30		
0799 Total direct obligations .....	121	76	77
0900 Total new obligations, unexpired accounts .....	121	76	77
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	49	818	818
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	49		
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	51	818	818
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	76	76	77
Appropriations, mandatory:			
1200 Appropriation .....	812		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	6		
1701 Change in uncollected payments, Federal sources .....	-6		
1900 Budget authority (total) .....	888	76	77
1930 Total budgetary resources available .....	939	894	895
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	818	818	818
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	124	159	156
3010 New obligations, unexpired accounts .....	121	76	77
3011 Obligations ("upward adjustments"), expired accounts .....	19		
3020 Outlays (gross) .....	-96	-79	-132
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	159	156	101
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-24	-18	-18
3070 Change in uncollected pymts, Fed sources, unexpired .....	6		
3090 Uncollected pymts, Fed sources, end of year .....	-18	-18	-18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	100	141	138
3200 Obligated balance, end of year .....	141	138	83
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	76	76	77
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	11	12
4011 Outlays from discretionary balances .....	56	15	65
4020 Outlays, gross (total) .....	66	26	77
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-19	-4	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	6		
4052 Offsetting collections credited to expired accounts .....	13	4	
4060 Additional offsets against budget authority only (total) .....	19	4	
4070 Budget authority, net (discretionary) .....	76	76	77
4080 Outlays, net (discretionary) .....	47	22	77

<b>Mandatory:</b>			
4090 Budget authority, gross .....	812		
Outlays, gross:			
4100 Outlays from new mandatory authority .....	30		
4101 Outlays from mandatory balances .....		53	55
4110 Outlays, gross (total) .....	30	53	55
4180 Budget authority, net (total) .....	888	76	77
4190 Outlays, net (total) .....	77	75	132

Procurement, Construction, and Improvements provides funds necessary for the planning, operational development, engineering and purchase of one or more assets prior to sustainment. This account provides necessary funding and investments needed to support the Secret Service's protective and investigation missions.

Object Classification (in millions of dollars)

Identification code 070-0401-0-1-751	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	38	51	59
25.3 Other goods and services from Federal sources .....	65		
25.7 Operation and maintenance of equipment .....	10		
31.0 Equipment .....	8	8	8
32.0 Land and structures .....		17	10
99.0 Direct obligations .....	121	76	77
99.9 Total new obligations, unexpired accounts .....	121	76	77

RESEARCH AND DEVELOPMENT

For necessary expenses of the United States Secret Service for research and development, \$4,217,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 070-0804-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Protection .....	5	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	4
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		1	
1701 Change in uncollected payments, Federal sources .....	1	-1	
1750 Spending auth from offsetting collections, disc (total) .....	1		
1900 Budget authority (total) .....	5	4	4
1930 Total budgetary resources available .....	9	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	6	
3010 New obligations, unexpired accounts .....	5	4	4
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-3	-10	-4
3050 Unpaid obligations, end of year .....	6		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-1	
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	1	
3090 Uncollected pymts, Fed sources, end of year .....	-1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	5	
3200 Obligated balance, end of year .....	5		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....		3	3
4011 Outlays from discretionary balances .....	3	7	1

4020	Outlays, gross (total) .....	3	10	4
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....		-1	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1	1	
4060	Additional offsets against budget authority only (total) .....	-1	1	
4070	Budget authority, net (discretionary) .....	4	4	4
4080	Outlays, net (discretionary) .....	3	9	4
4180	Budget authority, net (total) .....	4	4	4
4190	Outlays, net (total) .....	3	9	4

Research and Development includes funds necessary for supporting the search for new or refined knowledge and ideas and for the application or use of such knowledge and ideas for the development of new or improved products, processes, or capabilities. This account provides support to the Secret Service's protective and investigative missions.

**Object Classification** (in millions of dollars)

Identification code 070-0804-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	4	4	4
25.5 Research and development contracts .....	1		
99.0 Direct obligations .....	5	4	4
99.9 Total new obligations, unexpired accounts .....	5	4	4

**ADMINISTRATIVE PROVISIONS**

SEC. 201. Section 201 of the Department of Homeland Security Appropriations Act, 2018 (division F of Public Law 115-141), related to overtime compensation limitations, shall apply with respect to funds made available in this Act in the same manner as such section applied to funds made available in that Act, except that "fiscal year 2027" shall be substituted for "fiscal year 2018".

SEC. 202. Funding made available under the headings "U.S. Customs and Border Protection—Operations and Support" and "U.S. Customs and Border Protection—Procurement, Construction, and Improvements" shall be available for customs expenses when necessary to maintain operations and prevent adverse personnel actions in Puerto Rico and the U.S. Virgin Islands, in addition to funding provided by sections 740 and 1406i of title 48, United States Code.

SEC. 203. As authorized by section 601(b) of the United States-Colombia Trade Promotion Agreement Implementation Act (Public Law 112-42), fees collected from passengers arriving from Canada, Mexico, or an adjacent island pursuant to section 13031(a)(5) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(5)) shall be available until expended.

SEC. 204. (a) For an additional amount for "U.S. Customs and Border Protection—Operations and Support", \$31,000,000, to remain available until expended, to be reduced by amounts collected and credited to this appropriation in fiscal year 2027 from amounts authorized to be collected by section 286(i) of the Immigration and Nationality Act (8 U.S.C. 1356(i)), section 10412 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8311), and section 817 of the Trade Facilitation and Trade Enforcement Act of 2015 (Public Law 114-125), or other such authorizing language.

(b) To the extent that amounts realized from such collections exceed \$31,000,000, those amounts in excess of \$31,000,000 shall be credited to this appropriation, to remain available until expended.

SEC. 205. None of the funds made available in this Act for U.S. Customs and Border Protection may be used to prevent an individual not in the business of importing a prescription drug (within the meaning of section 801(g) of the Federal Food, Drug, and Cosmetic Act) from importing a prescription drug from Canada that complies with the Federal Food, Drug, and Cosmetic Act: Provided, That this section shall apply only to individuals transporting on their person a personal-use quantity of the prescription drug, not to exceed a 90-day supply: Provided further, That the prescription drug may not be—

(1) a controlled substance, as defined in section 102 of the Controlled Substances Act (21 U.S.C. 802); or

(2) a biological product, as defined in section 351 of the Public Health Service Act (42 U.S.C. 262).

SEC. 206. (a) Notwithstanding any other provision of law, none of the funds provided in this or any other Act shall be used to approve a waiver of the navigation

and vessel-inspection laws pursuant to section 501(b) of title 46, United States Code, for the transportation of crude oil distributed from and to the Strategic Petroleum Reserve until the Secretary of Homeland Security, after consultation with the Secretaries of the Departments of Energy and Transportation and representatives from the United States flag maritime industry, takes adequate measures to ensure the use of United States flag vessels.

(b) The Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Transportation and Infrastructure of the House of Representatives, and the Committee on Commerce, Science, and Transportation of the Senate within 2 business days of any request for waivers of navigation and vessel-inspection laws pursuant to section 501(b) of title 46, United States Code, with respect to such transportation, and the disposition of such requests.

SEC. 207. (a) Not later than 90 days after the date of enactment of this Act, the Commissioner of U.S. Customs and Border Protection shall submit an expenditure plan for any amounts made available for "U.S. Customs and Border Protection—Procurement, Construction, and Improvements" in this Act and prior Acts to the Committees on Appropriations of the House of Representatives and the Senate.

(b) No such amounts provided in this Act may be obligated prior to the submission of such plan.

SEC. 208. (a) None of the funds provided under the heading "U.S. Immigration and Customs Enforcement—Operations and Support" may be used to accept new intakes, absent exigent circumstances, under contracts for the provision of detention services if the two most recent overall performance evaluations received by the contracted facility are less than "adequate" or the equivalent median score in any subsequent performance evaluation system.

(b) Subsection (a) shall not apply if U.S. Immigration and Customs Enforcement takes the corrective actions necessary to bring the facility into compliance with the detention standards under the relevant contract and submits an evaluation report to the House and Senate Appropriations Subcommittees on Homeland Security 30 days prior to resuming contracted detention operations at such facility.

(c) For facilities contractually required to comply with ICE detention standards, performance evaluations shall be conducted by the U.S. Immigration and Customs Enforcement Office of Professional Responsibility.

SEC. 209. Without regard to the limitation as to time and condition of section 503(d) of this Act, the Secretary may reprogram within and transfer funds to "U.S. Immigration and Customs Enforcement—Operations and Support" as necessary to ensure the detention of aliens prioritized for removal.

SEC. 210. The reports required to be submitted under section 216 of the Department of Homeland Security Appropriations Act, 2021 (division F of Public Law 116-260) shall be submitted monthly and each matter required to be included in such reports by such section 216 shall apply in the same manner and to the same extent during the period described in such section 216.

SEC. 211. The terms and conditions of section 217 of the Department of Homeland Security Appropriations Act, 2020 (division D of Public Law 116-93) shall apply to this Act.

SEC. 212. Not later than 45 days after the date of enactment of this Act, the Chief Financial Officer of U.S. Immigration and Customs Enforcement shall submit to the Committees on Appropriations of the House of Representatives and the Senate an obligation plan for amounts made available in this Act for "U.S. Immigration and Customs Enforcement", delineated by level II program, project, and activity.

SEC. 213. (a) Members of the United States House of Representatives and the United States Senate, including the leadership; the heads of Federal agencies and commissions, including the Secretary, Deputy Secretary, Under Secretaries, and Assistant Secretaries of the Department of Homeland Security; the United States Attorney General, Deputy Attorney General, Assistant Attorneys General, and the United States Attorneys; and senior members of the Executive Office of the President, including the Director of the Office of Management and Budget, shall not be exempt from Federal passenger and baggage screening.

(b) None of the funds made available in this or any other Act, including prior Acts, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the components funded by this Act may be used to carry out legislation altering the applicability of the screening requirements outlined in subsection (a).

SEC. 214. Notwithstanding section 44923 of title 49, United States Code, for fiscal year 2027, any funds in the Aviation Security Capital Fund established by section 44923(h) of title 49, United States Code, may be used for the procurement and installation of explosives detection systems or for the issuance of other transaction agreements for the purpose of funding projects described in section 44923(a) of such title.

SEC. 215. Not later than 45 days after the submission of the President's budget proposal, the Administrator of the Transportation Security Administration shall submit to the Committees on Appropriations and Homeland Security of the House

of Representatives and the Committees on Appropriations and Commerce, Science, and Transportation of the Senate a single report that fulfills the following requirements:

- (1) a Capital Investment Plan that includes a plan for continuous and sustained capital investment in new, and the replacement of aged, transportation security equipment;
- (2) the 5-year technology investment plan as required by section 1611 of title XVI of the Homeland Security Act of 2002, as amended by section 3 of the Transportation Security Acquisition Reform Act (Public Law 113–245); and
- (3) the Advanced Integrated Passenger Screening Technologies report as required by the Senate Report accompanying the Department of Homeland Security Appropriations Act, 2019 (Senate Report 115–283).

SEC. 216. (a) None of the funds made available by this Act under the heading "Coast Guard—Operations and Support" shall be for expenses incurred for recreational vessels under section 12114 of title 46, United States Code, except to the extent fees are collected from owners of yachts and credited to the appropriation made available by this Act under the heading "Coast Guard—Operations and Support".

(b) To the extent such fees are insufficient to pay expenses of recreational vessel documentation under such section 12114, and there is a backlog of recreational vessel applications, personnel performing non-recreational vessel documentation functions under subchapter II of chapter 121 of title 46, United States Code, may perform documentation under section 12114.

SEC. 217. Notwithstanding any other provision of law, the Commandant of the Coast Guard shall submit to the Committees on Appropriations of the House of Representatives and the Senate a future-years capital investment plan as described in the second proviso under the heading "Coast Guard—Acquisition, Construction, and Improvements" in the Department of Homeland Security Appropriations Act, 2015 (Public Law 114–4), which shall be subject to the requirements in the third and fourth provisos under such heading.

SEC. 218. Amounts deposited into the Coast Guard Housing Fund in fiscal year 2027 shall be available until expended to carry out the purposes of section 2946 of title 14, United States Code, and shall be in addition to funds otherwise available for such purposes.

SEC. 219. The United States Secret Service is authorized to obligate funds in anticipation of reimbursements from executive agencies, as defined in section 105 of title 5, United States Code, for personnel receiving training sponsored by the James J. Rowley Training Center, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available under the heading "United States Secret Service—Operations and Support" at the end of the fiscal year.

SEC. 220. (a) None of the funds made available to the United States Secret Service by this Act or by previous appropriations Acts may be made available for the protection of the head of a Federal agency other than the Secretary of Homeland Security.

(b) The Director of the United States Secret Service may enter into agreements to provide such protection on a fully reimbursable basis.

SEC. 221. For purposes of section 503(a)(3) of this Act, up to \$15,000,000 may be reprogrammed within "United States Secret Service—Operations and Support".

SEC. 222. Funding made available in this Act for "United States Secret Service—Operations and Support" is available for travel of United States Secret Service employees on protective missions without regard to the limitations on such expenditures in this or any other Act if the Director of the United States Secret Service or a designee notifies the Committees on Appropriations of the House of Representatives and the Senate 10 or more days in advance, or as early as practicable, prior to such expenditures.

SEC. 223. Without regard to the limitation as to time and condition of section 503(d) of this Act, after June 15, in accordance with the notification requirement described in subsection (b) of such section, up to the following amounts may be reprogrammed within "Coast Guard—Operations and Support"—

- (1) \$10,000,000 to or from the "Military Personnel" funding category; and
- (2) \$10,000,000 between the "Field Operations" funding subcategories.

## CYBERSECURITY AND INFRASTRUCTURE SECURITY AGENCY

### Federal Funds

#### OPERATIONS AND SUPPORT

For necessary expenses of the Cybersecurity and Infrastructure Security Agency for operations and support, \$2,022,338,000, of which \$5,929,000 shall remain

available until September 30, 2028: Provided, That not to exceed \$3,825 shall be for official reception and representation expenses.

#### Program and Financing (in millions of dollars)

Identification code 070–0566–0–1–999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Mission Support .....	482	618	380
0003 Cybersecurity .....	1,120	1,139	966
0005 Emergency Communications .....	84	93	79
0006 Integrated Operations .....	214	220	178
0007 Infrastructure Security .....	125	133	346
0008 Risk Management Operations .....	55	89	42
0009 Stakeholder Engagement and Requirements .....	68	90	31
0799 Total direct obligations .....	2,148	2,382	2,022
0900 Total new obligations, unexpired accounts .....	2,148	2,382	2,022
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	32	39	42
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	32		
1010 Unobligated balance transfer to other accts [070–0610] .....	-4		
1012 Unobligated balance transfers between expired and unexpired accounts .....	8		
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	38	39	42
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,383	2,383	2,022
1120 Appropriations transferred to other acct [070–0540] .....	-124		
1131 Unobligated balance of appropriations permanently reduced .....	-4		
1160 Appropriation, discretionary (total) .....	2,255	2,383	2,022
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [070–0413] .....	2		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	2	
1900 Budget authority (total) .....	2,259	2,385	2,022
1930 Total budgetary resources available .....	2,297	2,424	2,064
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-110		
1941 Unexpired unobligated balance, end of year .....	39	42	42
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,490	1,366	1,456
3010 New obligations, unexpired accounts .....	2,148	2,382	2,022
3011 Obligations ("upward adjustments"), expired accounts .....	10		
3020 Outlays (gross) .....	-2,203	-2,292	-2,209
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3041 Recoveries of prior year unpaid obligations, expired .....	-77		
3050 Unpaid obligations, end of year .....	1,366	1,456	1,269
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-1	-1
3071 Change in uncollected pymts, Fed sources, expired .....	4		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,485	1,365	1,455
3200 Obligated balance, end of year .....	1,365	1,455	1,268
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,259	2,385	2,022
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,111	1,144	970
4011 Outlays from discretionary balances .....	1,089	1,148	1,239
4020 Outlays, gross (total) .....	2,200	2,292	2,209
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-4	-4	
4033 Non-Federal sources .....	-3	-3	
4040 Offsets against gross budget authority and outlays (total) .....	-7	-7	
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	5	5	
4060 Additional offsets against budget authority only (total) .....	5	5	
4070 Budget authority, net (discretionary) .....	2,257	2,383	2,022
4080 Outlays, net (discretionary) .....	2,193	2,285	2,209

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	3		
4180 Budget authority, net (total) .....	2,257	2,383	2,022
4190 Outlays, net (total) .....	2,196	2,285	2,209

The Cybersecurity and Infrastructure Security Agency (CISA) leads efforts to understand, manage, and reduce risk to the Nation's critical infrastructure from cyber and physical threats, including terrorist attacks, cyber incidents, natural disasters, and other catastrophic incidents. The Operations and Support Account funds the necessary operations, mission support, and associated management and administration costs for the Agency. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

**Object Classification** (in millions of dollars)

Identification code 070-0566-0-1-999	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	499	721	578
11.3 Other than full-time permanent .....	8	5	7
11.5 Other personnel compensation .....	23	20	22
11.9 Total personnel compensation .....	530	746	607
12.1 Civilian personnel benefits .....	225	116	142
21.0 Travel and transportation of persons .....	6	5	6
23.1 Rental payments to GSA .....	19	17	18
23.2 Rental payments to others .....	1		
23.3 Communications, utilities, and miscellaneous charges .....	20	18	19
25.1 Advisory and assistance services .....	624	799	589
25.2 Other services from non-Federal sources .....	3	3	3
25.3 Other goods and services from Federal sources .....	528	513	519
25.4 Operation and maintenance of facilities .....	11	9	9
25.5 Research and development contracts .....			1
25.7 Operation and maintenance of equipment .....	4	3	38
26.0 Supplies and materials .....			5
31.0 Equipment .....	170	148	66
41.0 Grants, subsidies, and contributions .....	7	5	
99.0 Direct obligations .....	2,148	2,382	2,022
99.9 Total new obligations, unexpired accounts .....	2,148	2,382	2,022

**Employment Summary**

Identification code 070-0566-0-1-999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	3,291	3,294	2,528

**PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS**

For necessary expenses of the Cybersecurity and Infrastructure Security Agency for procurement, construction, and improvements, \$420,453,000, to remain available until September 30, 2029.

**Program and Financing** (in millions of dollars)

Identification code 070-0412-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Cybersecurity .....	398	461	402
0002 Emergency Communications .....	46	29	18
0005 Infrastructure Protection .....	3		
0900 Total new obligations, unexpired accounts .....	447	490	420
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	45	86	85
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	45		
1021 Recoveries of prior year unpaid obligations .....	23		
1033 Recoveries of prior year paid obligations .....	3		
1070 Unobligated balance (total) .....	71	86	85
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	489	489	420
1120 Appropriations transferred to other acct (070-0540) .....	-24		
1160 Appropriation, discretionary (total) .....	465	489	420

1900 Budget authority (total) .....	465	489	420
1930 Total budgetary resources available .....	536	575	505
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-3		
1941 Unexpired unobligated balance, end of year .....	86	85	85

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	539	443	326
3010 New obligations, unexpired accounts .....	447	490	420
3020 Outlays (gross) .....	-519	-607	-515
3040 Recoveries of prior year unpaid obligations, unexpired .....	-23		
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	443	326	231
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	538	442	325
3200 Obligated balance, end of year .....	442	325	230

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	465	489	420
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	105	196	168
4011 Outlays from discretionary balances .....	411	411	347
4020 Outlays, gross (total) .....	516	607	515
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4033 Non-Federal sources .....	-3		
4040 Offsets against gross budget authority and outlays (total) .....	-3		
<b>Additional offsets against gross budget authority only:</b>			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	3		
4060 Additional offsets against budget authority only (total) .....	3		
4070 Budget authority, net (discretionary) .....	465	489	420
4080 Outlays, net (discretionary) .....	513	607	515
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	3		
4180 Budget authority, net (total) .....	465	489	420
4190 Outlays, net (total) .....	516	607	515

Procurement, Construction, and Improvements (PC&I) provides the funds necessary for the manufacture, purchase, or enhancement of one or more assets prior to sustainment. This funding supports the investments needed to understand and facilitate the security and resilience of infrastructure against terrorist attacks, cyber events, and natural disasters. Secure and resilient infrastructure is essential for national security, economic vitality, and public health and safety.

**Object Classification** (in millions of dollars)

Identification code 070-0412-0-1-999	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
23.3 Communications, utilities, and miscellaneous charges .....	37	37	35
25.1 Advisory and assistance services .....	76	73	73
25.3 Other goods and services from Federal sources .....	295	344	276
31.0 Equipment .....	39	36	36
99.9 Total new obligations, unexpired accounts .....	447	490	420

**RESEARCH AND DEVELOPMENT**

For necessary expenses of the Cybersecurity and Infrastructure Security Agency for research and development, \$44,403,000 to remain available until September 30, 2029.

**Program and Financing** (in millions of dollars)

Identification code 070-0805-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0005 Infrastructure Security R&D .....			44

RESEARCH AND DEVELOPMENT—Continued  
Program and Financing—Continued

Identification code 070-0805-0-1-999	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000			
1001			
Budget authority:			
Appropriations, discretionary:			
1100			
1930			
Memorandum (non-add) entries:			
1940			
1941			
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000			
3010			
3020			
3041			
3050			
Memorandum (non-add) entries:			
3100			
3200			
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000			
4010			
4011			
4020			
4180			
4190			

The Cybersecurity and Infrastructure Security Agency's (CISA) Research and Development (R&D) account reflects the types of funds previously executed by the Countering Weapons of Mass Destruction Office (CWMD). The CISA R&D account will be used to identify, explore, and demonstrate new technologies and capabilities that will help enable the Department of Homeland Security and its partners to detect, identify, prevent, and protect against, weapons of mass destruction and chemical, biological, radiological, and nuclear threats and incidents. This account supports basic, applied, and developmental projects that prioritize the delivery of capability into the hands of the operator. The funds also support cooperative agreements to carry out research and development within this mission space.

Object Classification (in millions of dollars)

Identification code 070-0805-0-1-999	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1			
25.5			
31.0			
99.9			

CYBERSECURITY RESPONSE AND RECOVERY FUND

Program and Financing (in millions of dollars)

Identification code 070-1911-0-1-054	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001			
0900			
<b>Budgetary resources:</b>			
Unobligated balance:			
1000			

Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170			
1900			
1930			
Memorandum (non-add) entries:			
1941			
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000			
3010			
3020			
3050			
Memorandum (non-add) entries:			
3100			
3200			
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000			
Outlays, gross:			
4010			
4011			
4020			
4180			
4190			

The Cybersecurity and Infrastructure Security Agency's (CISA) Cyber Response and Recovery Fund (CRRF) appropriation ensures that funding is available to CISA to respond to a significant incident, as declared by the Secretary of Homeland Security. This account was authorized and appropriated in the Infrastructure Investment and Jobs Act.

FEDERAL EMERGENCY MANAGEMENT AGENCY

Federal Funds

FEDERAL ASSISTANCE

(INCLUDING TRANSFER OF FUNDS)

For activities of the Federal Emergency Management Agency for Federal assistance through grants, contracts, cooperative agreements, and other activities, \$2,592,148,000, which shall be allocated as follows:

(1) \$351,000,000 for the State Homeland Security Grant Program and the Tribal Homeland Security Grant Program under sections 2004 and 2005 of the Homeland Security Act of 2002 (6 U.S.C. 605 and 606), of which \$140,000,000 shall be for Operation Stonegarden: Provided, That notwithstanding subsection (c)(4) of such section 2004, for fiscal year 2027, the Commonwealth of Puerto Rico shall make available to local and tribal governments amounts provided to the Commonwealth of Puerto Rico under this paragraph in accordance with subsection (c)(1) of such section 2004: Provided further, That the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(2) \$415,500,000 for the Urban Area Security Initiative under section 2003 of the Homeland Security Act of 2002 (6 U.S.C. 604): Provided, That the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(3) \$274,500,000 for the Nonprofit Security Grant Program under section 2009 of the Homeland Security Act of 2002 (6 U.S.C. 609a): Provided, That eligible recipients are those described in section 2009(b) of such Act (6 U.S.C. 609a(b)) or are an otherwise eligible recipient at risk of a terrorist or other extremist attack.

(4) \$50,000,000 for Public Transportation Security Assistance, Railroad Security Assistance, and Over-the-Road Bus Security Assistance under sections 1406, 1513, and 1532 of the Implementing Recommendations of the 9/11 Commission Act of 2007 (6 U.S.C. 1135, 1163, and 1182), of which \$9,000,000 shall be for Amtrak security: Provided, That such public transportation security assistance shall be provided directly to public transportation agencies: Provided further, That, with the exception of any grants for Amtrak security, the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for

each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(5) \$50,000,000 for Port Security Grants in accordance with section 70107 of title 46, United States Code.

(6) \$648,000,000, to remain available until September 30, 2028, of which \$324,000,000 shall be for Assistance to Firefighter Grants and \$324,000,000 shall be for Staffing for Adequate Fire and Emergency Response Grants under sections 33 and 34 respectively of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. 2229 and 2229a).

(7) \$319,500,000 for emergency management performance grants under the National Flood Insurance Act of 1968 (42 U.S.C. 4001 et seq.), the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121), the Earthquake Hazards Reduction Act of 1977 (42 U.S.C. 7701), section 762 of title 6, United States Code, and Reorganization Plan No. 3 of 1978 (5 U.S.C. App.).

(8) \$281,475,000 for necessary expenses for Flood Hazard Mapping and Risk Analysis, in addition to and to supplement any other sums appropriated under the National Flood Insurance Fund, and such additional sums as may be provided by States or other political subdivisions for cost-shared mapping activities under section 1360(f)(2) of the National Flood Insurance Act of 1968 (42 U.S.C. 4101(f)(2)), to remain available until expended.

(9) \$202,173,000 to sustain current operations for training, exercises, technical assistance, and other programs.

**Program and Financing** (in millions of dollars)

Identification code 070-0413-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Grants .....	3,979	3,427	2,134
0002 Education, Training, and Exercises .....	289	305	202
0003 WFTC PL. 119-21 .....		1,690	1,185
0799 Total direct obligations .....	4,268	5,422	3,521
0900 Total new obligations, unexpired accounts .....	4,268	5,422	3,521
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,553	4,085	2,681
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,549		
1010 Unobligated balance transfer to other accts [070-0702] .....	-9		
1011 Unobligated balance transfer from other acct [070-0500] .....		2	
1021 Recoveries of prior year unpaid obligations .....	36	30	
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	1,582	4,117	2,681
Budget authority:			
Appropriations, discretionary:			
1100 Grants .....	2,783	2,898	2,390
1100 Education, Training, and Exercises .....	305	305	202
1120 Appropriations transferred to other acct [070-0540] .....	-33		
1121 Appropriations transferred from other acct [070-0416] .....	33	33	
1121 Appropriations transferred from other acct [070-0530] .....	650	650	
1160 Appropriation, discretionary (total) .....	3,738	3,886	2,592
Advance appropriations, discretionary:			
1170 Advance appropriation - STORM Act .....	100	100	
1170 Advance appropriation - Cybersecurity Grant Program .....	100		
1172 Advance appropriations transferred to other accounts [070-0700] .....	-6		
1172 Advance appropriations transferred to other accounts [070-0566] .....	-2		
1180 Advanced appropriation, discretionary (total) .....	192	100	
Appropriations, mandatory:			
1200 Appropriation .....	2,875		
1900 Budget authority (total) .....	6,805	3,986	2,592
1930 Total budgetary resources available .....	8,387	8,103	5,273
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-34		
1941 Unexpired unobligated balance, end of year .....	4,085	2,681	1,752
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11,481	11,966	12,366
3010 New obligations, unexpired accounts .....	4,268	5,422	3,521
3011 Obligations ("upward adjustments"), expired accounts .....	158		
3020 Outlays (gross) .....	-3,577	-4,992	-5,207
3030 Unpaid obligations transferred to other accts [069-0700] .....	-9		
3040 Recoveries of prior year unpaid obligations, unexpired .....	-36	-30	
3041 Recoveries of prior year unpaid obligations, expired .....	-319		
3050 Unpaid obligations, end of year .....	11,966	12,366	10,680

Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11,480	11,966	12,366
3200 Obligated balance, end of year .....	11,966	12,366	10,680
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3,930	3,986	2,592
Outlays, gross:			
4010 Outlays from new discretionary authority .....	129	153	142
4011 Outlays from discretionary balances .....	3,378	3,845	4,224
4020 Outlays, gross (total) .....	3,507	3,998	4,366
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) .....	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	3,930	3,986	2,592
4080 Outlays, net (discretionary) .....	3,506	3,998	4,366
Mandatory:			
4090 Budget authority, gross .....	2,875		
Outlays, gross:			
4101 Outlays from mandatory balances .....	70	994	841
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-2		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4160 Budget authority, net (mandatory) .....	2,875		
4170 Outlays, net (mandatory) .....	68	994	841
4180 Budget authority, net (total) .....	6,805	3,986	2,592
4190 Outlays, net (total) .....	3,574	4,992	5,207

Federal Assistance provides monetary and non-monetary support in the form of grants or grant agreements, cooperative agreements, non-cash contributions, and other Federal support. Federal assistance does not include amounts received as reimbursement for services rendered to individuals. Through a variety of programs, FEMA provides for grants, training, exercises, and other support to assist Federal agencies, States, territories, and tribal and local jurisdictions to prevent, protect against, mitigate, respond to, and recover from terrorism and natural disasters.

**Grants:** FEMA provides grants that focus on building and sustaining the 32 core capabilities associated with the five mission areas described in the National Preparedness Goal. These grants include: 1) the State Homeland Security Grant Program, including Operation Stonegarden, which supports the implementation of security strategies to address identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other-catastrophic events; 2) the Urban Area Security Initiative, which addresses the unique risk-driven and capabilities-based planning, organization, equipment, training, and exercise needs of high-threat, high-density urban areas based on capability targets identified during the Threat Hazard Identification and Risk Assessment process; 3) the Nonprofit Security Grant Program, which supports the implementation of State homeland security strategies to address identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other catastrophic events; 4) the Transit Security Grant Program for public transportation security assistance and railroad security assistance, which supports owners and operators of transit systems, including intra-city bus, commuter bus, ferries, and all forms of passenger rail, to protect critical surface transportation infrastructure and the traveling public from acts of terrorism and to increase the resilience of transit infrastructure; 5) the Port Security Grant Program, which improves port-wide maritime security risk management, enhances maritime domain awareness, supports maritime security training and exercises, and maintains and/or reestablishes maritime security mitigation protocols that

FEDERAL ASSISTANCE—Continued

support port recovery and resiliency capabilities; 6) Firefighter Assistance Grants, including the Assistance to Firefighter Grant and the Staffing for Adequate Fire and Emergency Response grants, which provide direct assistance to local fire departments for investments to improve their ability to safeguard the lives of firefighting personnel and members of the public in the event of a terrorist attack or other major incident; 7) Emergency Management Performance Grants, which provides funding on a formula basis to all 56 States and Territories to achieve target levels of capability in catastrophic planning and emergency management and 8) the Flood Hazard Mapping and Risk Analysis program, which drives national actions to reduce flood risk by addressing flood hazard data update needs, supporting local government hazard mitigation planning, and providing the flood risk data needed to manage the NFIP's financial exposure .

*Education, Training, and Exercises Programs:* FEMA provides specialized training to emergency responders and supports development, execution, and evaluation of exercises to test the Nation's preparedness for all hazards. These programs include: 1) the National Exercise Program, which designs, coordinates, conducts, and evaluates exercises that rigorously test the Nation's ability to perform missions and functions that prevent, protect against, respond to, recover from, and mitigate all hazards; 2) the Center for Domestic Preparedness, which provides specialized all-hazards preparedness training to State, local, and tribal emergency responders on skills tied to national priorities, in particular those related to Weapons of Mass Destruction; 3) the Emergency Management Institute, which provides training to Federal, State, local, tribal, volunteer, public, and private sector officials to strengthen emergency management core competencies, knowledge, and skills, thus improving the Nation's capability to prepare for, protect against, respond to, recover from, and mitigate all hazards; 4) the Center for Homeland Defense and Security, which develops and offers educational resources to the entire homeland security enterprise; and 5) the U.S. Fire Administration, which promotes fire awareness, safety, and risk reduction across communities and prepares the Nation's first responders through ongoing training in evaluating and minimizing community risk, improving protection of critical infrastructure, and preparing to respond to all-hazard emergencies.

Object Classification (in millions of dollars)

Identification code 070-0413-0-1-999	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	40	40	38
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	41	41	39
12.1 Civilian personnel benefits .....	15	15	14
21.0 Travel and transportation of persons .....	5	13	13
23.3 Communications, utilities, and miscellaneous charges .....	6	7	7
25.1 Advisory and assistance services .....	173	169	176
25.2 Other services from non-Federal sources .....	8	10	9
25.4 Operation and maintenance of facilities .....	24	27	28
25.6 Medical care .....	2	2	3
25.7 Operation and maintenance of equipment .....	4	5	5
26.0 Supplies and materials .....	2	3	3
31.0 Equipment .....	2	3	3
41.0 Grants, subsidies, and contributions .....	3,986	5,127	3,221
99.0 Direct obligations .....	4,268	5,422	3,521
99.9 Total new obligations, unexpired accounts .....	4,268	5,422	3,521

Employment Summary

Identification code 070-0413-0-1-999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	327	339	329

STATE BORDER SECURITY REINFORCEMENT FUND

Program and Financing (in millions of dollars)

Identification code 070-0722-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....		6,000	4,000
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....		10,000	4,000
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	10,000		
1930 Total budgetary resources available .....	10,000	10,000	4,000
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	10,000	4,000	
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....			3,498
3010 New obligations, unexpired accounts .....		6,000	4,000
3020 Outlays (gross) .....		-2,502	-2,504
3050 Unpaid obligations, end of year .....		3,498	4,994
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....			3,498
3200 Obligated balance, end of year .....		3,498	4,994
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	10,000		
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....		2,502	2,504
4180 Budget authority, net (total) .....	10,000		
4190 Outlays, net (total) .....		2,502	2,504

Object Classification (in millions of dollars)

Identification code 070-0722-0-1-751	2025 actual	2026 est.	2027 est.
11.3 Direct obligations: Personnel compensation: Other than full-time permanent .....		1	1
11.9 Total personnel compensation .....		1	1
21.0 Travel and transportation of persons .....		1	1
23.3 Communications, utilities, and miscellaneous charges .....		1	1
25.1 Advisory and assistance services .....		4	4
41.0 Grants, subsidies, and contributions .....		5,993	3,993
99.9 Total new obligations, unexpired accounts .....		6,000	4,000

Employment Summary

Identification code 070-0722-0-1-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....		6	6

OPERATIONS AND SUPPORT

*For necessary expenses of the Federal Emergency Management Agency for operations and support, \$1,394,480,000: Provided, That not to exceed \$2,250 shall be for official reception and representation expenses.*

Program and Financing (in millions of dollars)

Identification code 070-0700-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Mission Support .....	598	615	630
0002 Regional Operations .....	220	223	134
0003 Mitigation .....	51	95	49
0004 Preparedness and Protection .....	297	305	329
0005 Response and Recovery .....	292	292	252
0006 PL 118-50 Supplemental - Administration of Nonprofit Security Grants .....	1	5	4
0007 PL 117-58 IJA Supplemental - Administration of Dam Safety Program .....	8	10	
0008 PL 117-58 IJA Supplemental - All Other Programs .....		8	25
0799 Total direct obligations .....	1,467	1,553	1,423

0803	Reimbursable program activity (Preparedness and Protection) .....	2	1	1
0899	Total reimbursable obligations .....	2	1	1
0900	Total new obligations, unexpired accounts .....	1,469	1,554	1,424

**Budgetary resources:**

<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 .....	113	104	37
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	113		
1012	Unobligated balance transfers between expired and unexpired accounts .....	2	2	
1070	Unobligated balance (total) .....	115	106	37
<b>Budget authority:</b>				
<b>Appropriations, discretionary:</b>				
1100	Appropriation .....	1,484	1,484	1,394
1121	Appropriations transferred from other acct [070-0702] .....	8		
1131	Unobligated balance of appropriations permanently reduced .....	-2		
1160	Appropriation, discretionary (total) .....	1,490	1,484	1,394
<b>Advance appropriations, discretionary:</b>				
1173	Advance appropriations transferred from other accounts [070-0413] .....	6		
<b>Spending authority from offsetting collections, discretionary:</b>				
1700	Collected .....	1	1	1
1701	Change in uncollected payments, Federal sources .....	1	1	1
1750	Spending auth from offsetting collections, disc (total) .....	2	2	2
1900	Budget authority (total) .....	1,498	1,486	1,396
1930	Total budgetary resources available .....	1,613	1,592	1,433
<b>Memorandum (non-add) entries:</b>				
1940	Unobligated balance expiring .....	-40	-1	-1
1941	Unexpired unobligated balance, end of year .....	104	37	8

**Change in obligated balance:**

<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	645	592	554
3010	New obligations, unexpired accounts .....	1,469	1,554	1,424
3011	Obligations ("upward adjustments"), expired accounts .....	13		
3020	Outlays (gross) .....	-1,493	-1,592	-1,454
3041	Recoveries of prior year unpaid obligations, expired .....	-42		
3050	Unpaid obligations, end of year .....	592	554	524
<b>Uncollected payments:</b>				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-2	-3
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	-1
3071	Change in uncollected pymts, Fed sources, expired .....	3		
3090	Uncollected pymts, Fed sources, end of year .....	-2	-3	-4
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	641	590	551
3200	Obligated balance, end of year .....	590	551	520

**Budget authority and outlays, net:**

<b>Discretionary:</b>				
4000	Budget authority, gross .....	1,498	1,486	1,396
<b>Outlays, gross:</b>				
4010	Outlays from new discretionary authority .....	1,045	1,113	1,022
4011	Outlays from discretionary balances .....	448	479	432
4020	Outlays, gross (total) .....	1,493	1,592	1,454
<b>Offsets against gross budget authority and outlays:</b>				
<b>Offsetting collections (collected) from:</b>				
4030	Federal sources .....	-3	-1	-1
4040	Offsets against gross budget authority and outlays (total) .....	-3	-1	-1
<b>Additional offsets against gross budget authority only:</b>				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	-1
4052	Offsetting collections credited to expired accounts .....	2		
4060	Additional offsets against budget authority only (total) .....	1	-1	-1
4070	Budget authority, net (discretionary) .....	1,496	1,484	1,394
4080	Outlays, net (discretionary) .....	1,490	1,591	1,453
4180	Budget authority, net (total) .....	1,496	1,484	1,394
4190	Outlays, net (total) .....	1,490	1,591	1,453

Operations and Support funds the Federal Emergency Management Agency's core mission: development and maintenance of an integrated, nationwide capability to prepare for, mitigate, respond to, and recover from major disasters and emergencies, in partnership with other Federal agencies, State, local, tribal, and territorial (SLTT) governments, volunteer organizations, and the private sector. Activities supported by this account incorporate the essential command and control functions, mitigate long-term risks,

ensure the continuity and restoration of essential services and functions, and provide leadership to build, sustain, and improve the coordination and delivery of support to citizens and State, local, tribal, and territorial governments.

**Object Classification** (in millions of dollars)

Identification code 070-0700-0-1-999	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
<b>Personnel compensation:</b>				
11.1	Full-time permanent .....	596	547	437
11.3	Other than full-time permanent .....		5	6
11.5	Other personnel compensation .....	16	16	12
11.9	Total personnel compensation .....	612	568	455
12.1	Civilian personnel benefits .....	218	202	166
13.0	Benefits for former personnel .....	1		
21.0	Travel and transportation of persons .....	6	8	6
22.0	Transportation of things .....	1	1	1
23.1	Rental payments to GSA .....	55	50	57
23.2	Rental payments to others .....	1	2	2
23.3	Communications, utilities, and miscellaneous charges .....	40	50	48
24.0	Printing and reproduction .....	1	2	2
25.1	Advisory and assistance services .....	172	235	264
25.2	Other services from non-Federal sources .....	194	244	243
25.3	Other goods and services from Federal sources .....	2	5	2
25.4	Operation and maintenance of facilities .....	28	32	29
25.6	Medical care .....	2	2	3
25.7	Operation and maintenance of equipment .....	60	77	74
26.0	Supplies and materials .....	2	2	2
31.0	Equipment .....	18	23	22
32.0	Land and structures .....	1	1	2
41.0	Grants, subsidies, and contributions .....	53	49	45
99.0	Direct obligations .....	1,467	1,553	1,423
99.0	Reimbursable obligations .....	2	1	1
99.9	Total new obligations, unexpired accounts .....	1,469	1,554	1,424

**Employment Summary**

Identification code 070-0700-0-1-999	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	4,081	3,978	3,085
2001	Reimbursable civilian full-time equivalent employment .....	6	6	6

**RADIOLOGICAL EMERGENCY PREPAREDNESS PROGRAM**

**Program and Financing** (in millions of dollars)

Identification code 070-0715-0-1-453	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0801	Radiological Emergency Preparedness .....	33	36	36
<b>Budgetary resources:</b>				
<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 .....	3	12	16
1021	Recoveries of prior year unpaid obligations .....	2	2	1
1070	Unobligated balance (total) .....	5	14	17
<b>Budget authority:</b>				
<b>Spending authority from offsetting collections, discretionary:</b>				
1700	Collected .....	38	38	30
1702	Offsetting collections (previously unavailable) .....	40	38	30
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....	-38	-38	-30
1750	Spending auth from offsetting collections, disc (total) .....	40	38	30
1930	Total budgetary resources available .....	45	52	47
<b>Memorandum (non-add) entries:</b>				
1941	Unexpired unobligated balance, end of year .....	12	16	11

**Change in obligated balance:**

<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	11	9	8
3010	New obligations, unexpired accounts .....	33	36	36
3020	Outlays (gross) .....	-33	-35	-34
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	-2	-1
3050	Unpaid obligations, end of year .....	9	8	9
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	11	9	8

RADIOLOGICAL EMERGENCY PREPAREDNESS PROGRAM—Continued  
Program and Financing—Continued

Identification code 070-0715-0-1-453	2025 actual	2026 est.	2027 est.
3200 Obligated balance, end of year .....	9	8	9
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	40	38	30
Outlays, gross:			
4010 Outlays from new discretionary authority .....	26	25	26
4011 Outlays from discretionary balances .....	7	10	8
4020 Outlays, gross (total) .....	33	35	34
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-2	-2
4033 Non-Federal sources .....	-36	-36	-28
4040 Offsets against gross budget authority and outlays (total) ....	-38	-38	-30
4070 Budget authority, net (discretionary) .....	2		
4080 Outlays, net (discretionary) .....	-5	-3	4
4180 Budget authority, net (total) .....	2		
4190 Outlays, net (total) .....	-5	-3	4
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	40	38	38
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	38	38	38

The Radiological Emergency Preparedness Program assists State, local, and tribal governments in the development of off-site radiological emergency preparedness plans within the emergency planning zones of Nuclear Regulatory Commission (NRC) licensed commercial nuclear power facilities. The fund is financed from fees assessed and collected from the NRC licensees to cover the costs for radiological emergency planning, preparedness, and response activities.

Object Classification (in millions of dollars)

Identification code 070-0715-0-1-453	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent .....	15	15	15
12.1 Civilian personnel benefits .....	6	6	6
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....		1	1
25.1 Advisory and assistance services .....	7	9	9
25.2 Other services from non-Federal sources .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	33	36	36

Employment Summary

Identification code 070-0715-0-1-453	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	110	111	111

DISASTER RELIEF FUND

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses in carrying out the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.), \$28,379,000,000, to remain available until expended: Provided, That such amount shall be for major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) and is designated by the Congress as being for disaster relief pursuant to a concurrent resolution on the budget: Provided further, That of the amount made available under this heading, \$3,000,000 may be transferred to the Disaster Assistance Direct Loan Program Account for administrative expenses to carry out the direct loan program authorized by section 417 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5184).

Program and Financing (in millions of dollars)

Identification code 070-0702-0-1-453	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0003 Base/Non Major Disasters .....	738	929	897
0004 Disaster Relief .....	48,248	30,681	28,379
0005 PDM/BRIC .....	194	911	1,000
0007 ARPA .....	3,702		
0799 Total direct obligations .....	52,882	32,521	30,276
0801 Reimbursable program activity .....	1		
0900 Total new obligations, unexpired accounts .....	52,883	32,521	30,276
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7,114	14,311	8,803
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	6,963		
1010 Unobligated balance transfer to other accts [070-0703] .....	-94		
1011 Unobligated balance transfer from other acct [070-0716] .....	7	3	
1011 Unobligated balance transfer from other acct [070-0413] .....	9		
1021 Recoveries of prior year unpaid obligations .....	8,187	4,299	3,148
1033 Recoveries of prior year paid obligations .....	308	1	
1070 Unobligated balance (total) .....	15,531	18,614	11,951
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	51,510	22,510	28,379
1120 Appropriations transferred to other acct [070-0700] .....	-8		
1120 Appropriations transferred to other acct [070-0200] .....	-4		
1160 Appropriation, discretionary (total) .....	51,498	22,510	28,379
Advance appropriations, discretionary:			
1170 Advance appropriation .....	200	200	
1172 Advance appropriations transferred to other accounts [070-0200] .....	-1	-1	
1180 Advanced appropriation, discretionary (total) .....	199	199	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	29	1	1
1701 Change in uncollected payments, Federal sources .....	-1		
1750 Spending auth from offsetting collections, disc (total) .....	28	1	1
1900 Budget authority (total) .....	51,725	22,710	28,380
1930 Total budgetary resources available .....	67,256	41,324	40,331
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-62		
1941 Unexpired unobligated balance, end of year .....	14,311	8,803	10,055
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	79,218	75,333	67,177
3010 New obligations, unexpired accounts .....	52,883	32,521	30,276
3020 Outlays (gross) .....	-48,581	-36,378	-32,318
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8,187	-4,299	-3,148
3050 Unpaid obligations, end of year .....	75,333	67,177	61,987
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	79,216	75,332	67,176
3200 Obligated balance, end of year .....	75,332	67,176	61,986
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	51,725	22,710	28,380
Outlays, gross:			
4010 Outlays from new discretionary authority .....	12,538	4,502	5,676
4011 Outlays from discretionary balances .....	26,423	31,776	26,546
4020 Outlays, gross (total) .....	38,961	36,278	32,222
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-1	-1
4033 Non-Federal sources .....	-335	-1	
4040 Offsets against gross budget authority and outlays (total) ....	-337	-2	-1
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	308	1	
4060 Additional offsets against budget authority only (total) .....	309	1	
4070 Budget authority, net (discretionary) .....	51,697	22,709	28,379

4080	Outlays, net (discretionary) .....	38,624	36,276	32,221
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances .....	9,620	100	96
4180	Budget authority, net (total) .....	51,697	22,709	28,379
4190	Outlays, net (total) .....	48,244	36,376	32,317

Through the Disaster Relief Fund (DRF), the Federal Emergency Management Agency (FEMA) provides a significant portion of the total Federal response to Presidentially-declared major disasters and emergencies that overwhelm State and tribal resources, pursuant to the Robert T. Stafford Disaster Relief and Emergency Act, P.L. 93-288 (as amended), 42 U.S. Code sections 5121-5207. Primary assistance programs include Federal disaster support to individuals and households, public assistance, and hazard mitigation assistance which includes such activities as the repair and restoration of State, local, tribal, territorial, and nonprofit disaster damaged infrastructure, financial assistance to eligible disaster survivors, and funding to rebuild in a way that reduces or mitigates future disaster losses in communities.

FEMA will use the funds requested in FY 2027 under the disaster relief Major Disaster Allocation to help States, Tribes, and Territories respond to and recover from major disasters declared under the Stafford Act (both catastrophic and non-catastrophic) and for hazard mitigation programs that, pursuant to the Stafford Act, are to be funded out of the Disaster Relief Fund.

The DRF Base request supports the 10-year average for the costs associated with emergency declarations, pre-disaster surge activities, and fire management assistance grants. The base also includes funds projected for yearly disaster readiness and support activities. The 2027 DRF Base requirements will be funded through available carryover balances from 2026 and projected recoveries.

**Object Classification** (in millions of dollars)

Identification code 070-0702-0-1-453	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
<b>Personnel compensation:</b>				
11.1	Full-time permanent .....	1,150	1,035	990
11.3	Other than full-time permanent .....	315	284	284
11.5	Other personnel compensation .....	241	217	217
11.9	Total personnel compensation .....	1,706	1,536	1,491
12.1	Civilian personnel benefits .....	509	510	510
13.0	Benefits for former personnel .....	7	7	7
21.0	Travel and transportation of persons .....	578	550	550
22.0	Transportation of things .....	89	90	90
23.1	Rental payments to GSA .....	37	37	39
23.2	Rental payments to others .....	73	73	75
23.3	Communications, utilities, and miscellaneous charges .....	42	45	45
24.0	Printing and reproduction .....	11	10	10
25.1	Advisory and assistance services .....	128	125	125
25.2	Other services from non-Federal sources .....	2,301	2,300	2,300
25.3	Other goods and services from Federal sources .....	6,366	6,350	6,350
25.4	Operation and maintenance of facilities .....	145	145	145
25.6	Medical care .....	34	30	30
25.7	Operation and maintenance of equipment .....	36	30	30
25.8	Subsistence and support of persons .....	183	160	160
26.0	Supplies and materials .....	140	120	120
31.0	Equipment .....	48	45	45
32.0	Land and structures .....	45	45	45
41.0	Grants, subsidies, and contributions .....	40,404	20,313	18,109
99.0	Direct obligations .....	52,882	32,521	30,276
99.0	Reimbursable obligations .....	1		
99.9	Total new obligations, unexpired accounts .....	52,883	32,521	30,276

**Employment Summary**

Identification code 070-0702-0-1-453	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	15,247	11,726	11,407

HERMIT'S PEAK/CALF CANYON FIRE ASSISTANCE ACCOUNT

**Program and Financing** (in millions of dollars)

Identification code 070-1912-0-1-453	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Direct program activity .....	1,757	1,655	347
<b>Budgetary resources:</b>				
<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 .....	2,247	1,996	344
1021	Recoveries of prior year unpaid obligations .....	7	3	3
1070	Unobligated balance (total) .....	2,254	1,999	347
<b>Budget authority:</b>				
<b>Appropriations, discretionary:</b>				
1100	Appropriation .....	1,500		
1120	Appropriations transferred to other acct [070-0200] .....	-1		
1160	Appropriation, discretionary (total) .....	1,499		
1930	Total budgetary resources available .....	3,753	1,999	347
<b>Memorandum (non-add) entries:</b>				
1941	Unexpired unobligated balance, end of year .....	1,996	344	
<b>Change in obligated balance:</b>				
<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	138	115	105
3010	New obligations, unexpired accounts .....	1,757	1,655	347
3020	Outlays (gross) .....	-1,773	-1,662	-323
3040	Recoveries of prior year unpaid obligations, unexpired .....	-7	-3	-3
3050	Unpaid obligations, end of year .....	115	105	126
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	138	115	105
3200	Obligated balance, end of year .....	115	105	126
<b>Budget authority and outlays, net:</b>				
<b>Discretionary:</b>				
4000	Budget authority, gross .....	1,499		
<b>Outlays, gross:</b>				
4011	Outlays from discretionary balances .....	1,773	1,662	323
4180	Budget authority, net (total) .....	1,499		
4190	Outlays, net (total) .....	1,773	1,662	323

**Object Classification** (in millions of dollars)

Identification code 070-1912-0-1-453	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
<b>Personnel compensation:</b>				
11.3	Other than full-time permanent .....	19		
11.5	Other personnel compensation .....	4		
11.9	Total personnel compensation .....	23		
12.1	Civilian personnel benefits .....	7		
21.0	Travel and transportation of persons .....	1	1	
23.2	Rental payments to others .....	1	1	
25.1	Advisory and assistance services .....	97	120	38
25.2	Other services from non-Federal sources .....	1		
25.4	Operation and maintenance of facilities .....	4	4	1
42.0	Insurance claims and indemnities .....	1,623	1,529	308
99.9	Total new obligations, unexpired accounts .....	1,757	1,655	347

**Employment Summary**

Identification code 070-1912-0-1-453	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	199		

FLOOD HAZARD MAPPING AND RISK ANALYSIS PROGRAM

**Program and Financing** (in millions of dollars)

Identification code 070-0500-0-1-453	2025 actual	2026 est.	2027 est.	
<b>Budgetary resources:</b>				
<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 .....	2	2	
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	2		
1010	Unobligated balance transfer to other accts [070-0413] .....		-2	
1070	Unobligated balance (total) .....	2		

FLOOD HAZARD MAPPING AND RISK ANALYSIS PROGRAM—Continued  
Program and Financing—Continued

Identification code 070-0500-0-1-453	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available	2		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	2	
3020 Outlays (gross)	-1	-2	
3050 Unpaid obligations, end of year	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	2	
3200 Obligated balance, end of year	2		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	1	2	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1	2	

NATIONAL FLOOD INSURANCE FUND

For activities under the National Flood Insurance Act of 1968 (42 U.S.C. 4001 et seq.), the Flood Disaster Protection Act of 1973 (42 U.S.C. 4001 et seq.), the Biggert-Waters Flood Insurance Reform Act of 2012 (Public Law 112-141, 126 Stat. 916), and the Homeowner Flood Insurance Affordability Act of 2014 (Public Law 113-89; 128 Stat. 1020), \$199,840,000, to remain available until September 30, 2028, which shall be derived from offsetting amounts collected under section 1308(d) of the National Flood Insurance Act of 1968 (42 U.S.C. 4015(d)); of which \$14,818,000, shall be available for mission support associated with flood management; and of which \$185,022,000, shall be available for flood plain management and flood mapping: Provided, That any additional fees collected pursuant to section 1308(d) of the National Flood Insurance Act of 1968 (42 U.S.C. 4015(d)) shall be credited as offsetting collections to this account, to be available for flood plain management and flood mapping: Provided further, That in fiscal year 2027, no funds shall be available from the National Flood Insurance Fund under section 1310 of the National Flood Insurance Act of 1968 (42 U.S.C. 4017) in excess of—

- (1) \$230,834,000 for operating expenses and salaries and expenses associated with flood insurance operations;
- (2) \$1,557,000,000 for commissions and taxes of agents;
- (3) such sums as are necessary for interest on Treasury borrowings; and
- (4) \$175,000,000, which shall remain available until expended, for flood mitigation actions and for flood mitigation assistance under section 1366 of the National Flood Insurance Act of 1968 (42 U.S.C. 4104c), notwithstanding sections 1366(e) and 1310(a)(7) of such Act (42 U.S.C. 4104c(e), 4017):

Provided further, That the amounts collected under section 102 of the Flood Disaster Protection Act of 1973 (42 U.S.C. 4012a) and section 1366(e) of the National Flood Insurance Act of 1968 (42 U.S.C. 4104c(e)), shall be deposited in the National Flood Insurance Fund to supplement other amounts specified as available for section 1366 of the National Flood Insurance Act of 1968, notwithstanding section 102(f)(8), section 1366(e) of the National Flood Insurance Act of 1968, and paragraphs (1) through (3) of section 1367(b) of such Act (42 U.S.C. 4012a(f)(8), 4104c(e), 4104d(b)(1)–(3)): Provided further, That total administrative costs shall not exceed 4 percent of the total appropriation: Provided further, That up to \$5,000,000 is available to carry out section 24 of the Homeowner Flood Insurance Affordability Act of 2014 (42 U.S.C. 4033).

Program and Financing (in millions of dollars)

Identification code 070-4236-0-3-453	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Flood Mitigation Assistance Grant - BIL	47	252	475
0801 NFIP Mandatory	6,666	4,084	5,312
0802 Mission Support (Discretionary)	6	11	12
0803 Floodplain Management and Flood Mapping (Discretionary)	163	177	170
0899 Total reimbursable obligations	6,835	4,272	5,494

0900 Total new obligations, unexpired accounts	6,882	4,524	5,969
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,668	3,489	4,240
1001 Discretionary unobligated balance brought fwd, Oct 1	1,955	2,661	
1021 Recoveries of prior year unpaid obligations	65	40	42
1070 Unobligated balance (total)	2,733	3,529	4,282
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation	700	700	
1172 Advance appropriations transferred to other accounts [070-0200]	-2	-2	
1180 Advanced appropriation, discretionary (total)	698	698	
Borrowing authority, mandatory:			
1400 Borrowing authority	2,500		
Spending authority from offsetting collections, discretionary:			
1700 Collected	212	207	200
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections	4,190	4,330	4,617
1802 Offsetting collections (previously unavailable)	114	76	76
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-76	-76	-111
1850 Spending auth from offsetting collections, mand (total)	4,228	4,330	4,582
1900 Budget authority (total)	7,638	5,235	4,782
1930 Total budgetary resources available	10,371	8,764	9,064
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,489	4,240	3,095

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,848	1,704	1,713
3010 New obligations, unexpired accounts	6,882	4,524	5,969
3020 Outlays (gross)	-7,961	-4,475	-5,449
3040 Recoveries of prior year unpaid obligations, unexpired	-65	-40	-42
3050 Unpaid obligations, end of year	1,704	1,713	2,191
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,848	1,704	1,713
3200 Obligated balance, end of year	1,704	1,713	2,191

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross	910	905	200
Outlays, gross:			
4010 Outlays from new discretionary authority	78	139	100
4011 Outlays from discretionary balances	116	268	452
4020 Outlays, gross (total)	194	407	552
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-212	-207	-200
Mandatory:			
4090 Budget authority, gross	6,728	4,330	4,582
Outlays, gross:			
4100 Outlays from new mandatory authority	5,580	3,377	3,566
4101 Outlays from mandatory balances	2,187	691	1,331
4110 Outlays, gross (total)	7,767	4,068	4,897
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4,190	-4,330	-4,617
4180 Budget authority, net (total)	3,236	698	-35
4190 Outlays, net (total)	3,559	-62	632

<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections	114	76	76
5092 Unexpired unavailable balance, EOY: Offsetting collections	76	76	111

The Federal Government provides flood insurance through the National Flood Insurance Program (NFIP), which is administered by the Federal Emergency Management Agency (FEMA). Flood insurance is available to homeowners and businesses in communities that have adopted and enforce appropriate floodplain management measures. Coverage is limited to buildings and their contents. As of September 30, 2025, the program had approximately 4.6 million policies worth \$1.3 trillion in force in over 22,700 .

The program uses a multi-pronged strategy for reducing future flood damage. The NFIP offers flood mitigation assistance grants for projects that reduce or eliminate the risk of flood damages to buildings insured by

the NFIP. In addition, flood mitigation assistance grants targeted toward repetitive and severe repetitive loss properties not only help owners of high-risk property, but through acquisition, relocation, or elevation also reduce the disproportionate drain on the National Flood Insurance Fund these properties cause. FEMA works to ensure that the flood mitigation grant program is closely integrated with other FEMA mitigation grant programs, resulting in better coordination and communication with State and local governments. Further, through the Community Rating System, FEMA adjusts premium rates to encourage community and State mitigation activities beyond those required by the NFIP. Structures built to meet or exceed NFIP minimum floodplain management standards incur, at a minimum, 71% less flood damage.

The NFIP continues to move forward on a more sustainable financial path by signaling the true cost associated with living in a floodplain, through premium increases for policies which are priced at less than full risk.

**Object Classification** (in millions of dollars)

Identification code 070-4236-0-3-453	2025 actual	2026 est.	2027 est.
11.3 Direct obligations: Personnel compensation: Other than full-time permanent .....	2	3	3
11.9 Total personnel compensation .....	2	3	3
12.1 Civilian personnel benefits .....	1	1	1
41.0 Grants, subsidies, and contributions .....	44	248	471
99.0 Direct obligations .....	47	252	475
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	74	75	76
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	75	76	77
12.1 Civilian personnel benefits .....	27	28	28
21.0 Travel and transportation of persons .....	1	2	2
23.1 Rental payments to GSA .....	9	9	9
23.3 Communications, utilities, and miscellaneous charges .....	3	5	6
25.1 Advisory and assistance services .....	84	84	85
25.2 Other services from non-Federal sources .....	1,290	1,672	1,736
25.4 Operation and maintenance of facilities .....	3	3	4
41.0 Grants, subsidies, and contributions .....	33	79	80
42.0 Insurance claims and indemnities .....	4,629	1,644	2,841
43.0 Interest and dividends .....	681	670	626
99.0 Reimbursable obligations .....	6,835	4,272	5,494
99.9 Total new obligations, unexpired accounts .....	6,882	4,524	5,969

**Employment Summary**

Identification code 070-4236-0-3-453	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	20	21	21
2001 Reimbursable civilian full-time equivalent employment .....	513	512	512

**NATIONAL FLOOD INSURANCE RESERVE FUND**

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-5701-0-2-453	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Fees, National Flood Insurance Reserve Fund .....	1,034	1,077	1,111
1140 Earnings on Investments, National Flood Insurance Reserve Fund .....	-289	71	27
1199 Total current law receipts .....	745	1,148	1,138
1999 Total receipts .....	745	1,148	1,138
2000 Total: Balances and receipts .....	745	1,148	1,138
Appropriations:			
Current law:			
2101 National Flood Insurance Reserve Fund .....	-745	-1,148	-1,138
5099 Balance, end of year .....			

**Program and Financing** (in millions of dollars)

Identification code 070-5701-0-2-453	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 NFIP Obligations from Reserve Fund .....	3,639	2,478	1,156
0900 Total new obligations, unexpired accounts (object class 42.0) .....	3,639	2,478	1,156
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4,242	1,349	19
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	4,243	1,349	19
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	745	1,148	1,138
1930 Total budgetary resources available .....	4,988	2,497	1,157
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,349	19	1

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	345	191	1,208
3010 New obligations, unexpired accounts .....	3,639	2,478	1,156
3020 Outlays (gross) .....	-3,792	-1,461	-1,170
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	191	1,208	1,194
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	345	191	1,208
3200 Obligated balance, end of year .....	191	1,208	1,194

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	745	1,148	1,138
Outlays, gross:			
4100 Outlays from new mandatory authority .....	105	108	111
4101 Outlays from mandatory balances .....	3,687	1,353	1,059
4110 Outlays, gross (total) .....	3,792	1,461	1,170
4180 Budget authority, net (total) .....	745	1,148	1,138
4190 Outlays, net (total) .....	3,792	1,461	1,170

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	4,948		
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The National Flood Insurance Reserve Fund was created in fiscal year 2014 as directed by the Biggert-Waters Flood Insurance Reform Act of 2012. This reserve fund for the National Flood Insurance Program is available for meeting expected future obligations of the program, to include payment of claims, claims adjustment expenses, the purchase of reinsurance, and the repayment of outstanding debt owed to the U.S. Treasury, including interest.

**NATIONAL PRE-DISASTER MITIGATION FUND**

**Program and Financing** (in millions of dollars)

Identification code 070-0716-0-1-453	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	4	1
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	7	3	
1010 Unobligated balance transfer to other accts [070-0702] .....	-7	-3	
1021 Recoveries of prior year unpaid obligations .....	4		
1070 Unobligated balance (total) .....	4	1	1
1930 Total budgetary resources available .....	4	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	3	
3020 Outlays (gross) .....	-5	-3	
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3050 Unpaid obligations, end of year .....	3		

NATIONAL PRE-DISASTER MITIGATION FUND—Continued  
Program and Financing—Continued

Identification code 070-0716-0-1-453	2025 actual	2026 est.	2027 est.
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year	12	3	
3200 Obligated balance, end of year	3		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	5	3	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	5	3	

DISASTER ASSISTANCE DIRECT LOAN PROGRAM ACCOUNT  
Program and Financing (in millions of dollars)

Identification code 070-0703-0-1-453	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy	17	78	6
0705 Reestimates of direct loan subsidy	7		
0706 Interest on reestimates of direct loan subsidy	1		
0900 Total new obligations, unexpired accounts	25	78	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	53	137	59
1001 Discretionary unobligated balance brought fwd, Oct 1	53		
1011 Unobligated balance transfer from other acct [070-0702]	94		
1021 Recoveries of prior year unpaid obligations	8		
1070 Unobligated balance (total)	155	137	59
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	7		
1900 Budget authority (total)	7		
1930 Total budgetary resources available	162	137	59
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	137	59	53
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	103	57	44
3010 New obligations, unexpired accounts	25	78	6
3020 Outlays (gross)	-63	-91	-21
3040 Recoveries of prior year unpaid obligations, unexpired	-8		
3050 Unpaid obligations, end of year	57	44	29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	103	57	44
3200 Obligated balance, end of year	57	44	29

<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	56	91	21
Mandatory:			
4090 Budget authority, gross	7		
Outlays, gross:			
4100 Outlays from new mandatory authority	7		
4180 Budget authority, net (total)	7		
4190 Outlays, net (total)	63	91	21

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

Identification code 070-0703-0-1-453	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Community Disaster Loan Program	19	86	7
115999 Total direct loan levels	19	86	7
Direct loan subsidy (in percent):			
132002 Community Disaster Loan Program	91.29	91.36	91.08
132999 Weighted average subsidy rate	91.29	91.36	91.08

Direct loan subsidy budget authority:			
133002 Community Disaster Loan Program	18	78	6
133999 Total subsidy budget authority	18	78	6
Direct loan subsidy outlays:			
134002 Community Disaster Loan Program	53	91	21
134999 Total subsidy outlays	53	91	21
Direct loan reestimates:			
135002 Community Disaster Loan Program	7	-27	
135003 Special Community Disaster Loans		-5	
135999 Total direct loan reestimates	7	-32	
Administrative expense data:			
3510 Budget authority	3		
3580 Outlays from balances	3		

Disaster assistance loans authorized by the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) includes two programs: 1) section 319 authorizes for direct loans to States for the non-Federal portion of cost-shared Stafford Act programs; and 2) section 417 authorizes direct community disaster loans to local governments that incurred substantial loss of tax and other revenues as a result of a major disaster and require financial assistance in order to perform governmental functions.

Object Classification (in millions of dollars)

Identification code 070-0703-0-1-453	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	6		
33.0 Investments and loans	19	78	6
99.0 Direct obligations	25	78	6
99.9 Total new obligations, unexpired accounts	25	78	6

DISASTER ASSISTANCE DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 070-4234-0-3-453	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations	19	86	7
0742 Downward reestimates paid to receipt accounts		28	
0743 Interest on downward reestimates		3	
0791 Direct program activities, subtotal	19	117	7
0900 Total new obligations, unexpired accounts	19	117	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	4	
1021 Recoveries of prior year unpaid obligations	8	1	
1023 Unobligated balances applied to repay debt	-6		
1024 Unobligated balance of borrowing authority withdrawn	-2		
1070 Unobligated balance (total)	1	5	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	2	35	1
Spending authority from offsetting collections, mandatory:			
1800 Collected	63	90	28
1801 Change in uncollected payments, Federal sources	-43	-10	-19
1825 Spending authority from offsetting collections applied to repay debt		-3	-3
1850 Spending auth from offsetting collections, mand (total)	20	77	6
1900 Budget authority (total)	22	112	7
1930 Total budgetary resources available	23	117	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4		

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	110	61	49
3010 New obligations, unexpired accounts	19	117	7
3020 Outlays (gross)	-60	-128	-27

3040	Recoveries of prior year unpaid obligations, unexpired .....	-8	-1	.....
3050	Unpaid obligations, end of year .....	61	49	29
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-98	-55	-45
3070	Change in uncollected pymts, Fed sources, unexpired .....	43	10	19
3090	Uncollected pymts, Fed sources, end of year .....	-55	-45	-26
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	12	6	4
3200	Obligated balance, end of year .....	6	4	3

**Financing authority and disbursements, net:**

**Mandatory:**

4090	Budget authority, gross .....	22	112	7
Financing disbursements:				
4110	Outlays, gross (total) .....	60	128	27
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-61	-90	-21
4123	Non-Federal sources- Principal .....	-1	.....	-7
4123	Non-Federal sources- Interest .....	-1	.....	.....
4130	Offsets against gross budget authority and outlays (total) ....	-63	-90	-28
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	43	10	19
4160	Budget authority, net (mandatory) .....	2	32	-2
4170	Outlays, net (mandatory) .....	-3	38	-1
4180	Budget authority, net (total) .....	2	32	-2
4190	Outlays, net (total) .....	-3	38	-1

**Status of Direct Loans (in millions of dollars)**

Identification code 070-4234-0-3-453	2025 actual	2026 est.	2027 est.	
Position with respect to appropriations act limitation on obligations:				
1121	Limitation available from carry-forward .....	36	103	24
1143	Unobligated limitation carried forward (P.L. xx) (-) .....	-17	-17	-17
1150	Total direct loan obligations .....	19	86	7
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	85	142	241
1231	Disbursements: Direct loan disbursements .....	60	128	27
1251	Repayments: Repayments and prepayments .....	-1	.....	-3
1264	Other adjustments, net (+ or -) .....	-2	-29	-9
1290	Outstanding, end of year .....	142	241	256

**Balance Sheet (in millions of dollars)**

Identification code 070-4234-0-3-453	2024 actual	2025 actual	
<b>ASSETS:</b>			
Federal assets:			
1101	Fund balances with Treasury .....	1	4
Investments in U.S. securities:			
1106	Receivables, net .....	7	.....
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	85	142
1402	Interest receivable .....	2	5
1405	Allowance for subsidy cost (-) .....	-87	-112
1499	Net present value of assets related to direct loans .....	.....	35
1999	Total assets .....	8	39
<b>LIABILITIES:</b>			
Federal liabilities:			
2103	Debt .....	8	8
2105	Other .....	.....	31
2207	Non-Federal liabilities: Other .....	.....	.....
2999	Total liabilities .....	8	39
<b>NET POSITION:</b>			
3300	Cumulative results of operations .....	.....	.....
4999	Total liabilities and net position .....	8	39

**Program and Financing (in millions of dollars)**

Identification code 070-0414-0-1-999	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Operational Communications/Information Technology .....	25	27	29
0002	Construction and Facility Improvements .....	32	84	103
0003	Mission Support Assets and Infrastructure .....	30	20	16
0799	Total direct obligations .....	87	131	148
0900	Total new obligations, unexpired accounts .....	87	131	148
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	146	153	126
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	146	.....	.....
1010	Unobligated balance transfer to other accts [070-0540] .....	-6	.....	.....
1010	Unobligated balance transfer to other accts [070-0610] .....	-2	.....	.....
1021	Recoveries of prior year unpaid obligations .....	4	4	4
1070	Unobligated balance (total) .....	142	157	130
Budget authority:				
Appropriations, discretionary:				
1100	Operational Communications/Information Technology .....	28	29	55
1100	Construction and Facility Improvements .....	50	42	103
1100	Mission Support Assets and Infrastructure .....	22	29	.....
1160	Appropriation, discretionary (total) .....	100	100	158
1900	Budget authority (total) .....	100	100	158
1930	Total budgetary resources available .....	242	257	288
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-2	.....	.....
1941	Unexpired unobligated balance, end of year .....	153	126	140

**Change in obligated balance:**

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1 .....	182	154	117
3010	New obligations, unexpired accounts .....	87	131	148
3011	Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020	Outlays (gross) .....	-111	-164	-98
3040	Recoveries of prior year unpaid obligations, unexpired .....	-4	-4	-4
3041	Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050	Unpaid obligations, end of year .....	154	117	163
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-31	-31	-31
3090	Uncollected pymts, Fed sources, end of year .....	-31	-31	-31
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	151	123	86
3200	Obligated balance, end of year .....	123	86	132

**Budget authority and outlays, net:**

Discretionary:

4000	Budget authority, gross .....	100	100	158
Outlays, gross:				
4010	Outlays from new discretionary authority .....	6	15	28
4011	Outlays from discretionary balances .....	105	149	70
4020	Outlays, gross (total) .....	111	164	98
4180	Budget authority, net (total) .....	100	100	158
4190	Outlays, net (total) .....	111	164	98

Procurement, Construction, and Improvements (PC&I) provides funds necessary for the Federal Emergency Management Agency's (FEMA) major investments in information technology, communication, facilities, and infrastructure that support operations essential to FEMA's mission. The PC&I appropriation consists of three programs, projects, and activities:

*Operational Communications/Information Technology.*—The request includes funding for FEMA's investments in communications infrastructure, IT systems, and equipment that have multi-mission frontline applications and that are directly used by field offices and personnel.

*Construction and Facility Improvements.*—The request includes funding for major construction and improvements for FEMA's land and facility investments above the real property threshold set for minor construction in Operations and Support and Federal Assistance appropriations.

*Mission Support Assets and Infrastructure.*—The request includes funding for the design, implementation, and integration of new solutions for major FEMA systems and data management that support the Agency's mission.

**PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS**

For necessary expenses of the Federal Emergency Management Agency for procurement, construction, and improvements, \$158,200,000, of which \$55,400,000 shall remain available until September 30, 2029, and of which \$102,800,000 shall remain available until September 30, 2031.

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued

Object Classification (in millions of dollars)

Table with 4 columns: Identification code 070-0414-0-1-999, 2025 actual, 2026 est., 2027 est. Rows include Direct obligations: 25.1 Advisory and assistance services, 25.2 Other services from non-Federal sources, 25.4 Operation and maintenance of facilities, 25.7 Operation and maintenance of equipment, 31.0 Equipment, 32.0 Land and structures, 99.0 Direct obligations, 99.9 Total new obligations, unexpired accounts.

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

SEC. 301. Funds made available under the heading "Cybersecurity and Infrastructure Security Agency—Operations and Support" may be made available for the necessary expenses of procuring or providing access to cybersecurity threat feeds for branches, agencies, independent agencies, corporations, establishments, and instrumentalities of the Federal Government of the United States, state, local, tribal, and territorial entities, fusion centers as described in section 210A of the Homeland Security Act (6 U.S.C. 124h), and Information Sharing and Analysis Organizations.

SEC. 302. (a) Notwithstanding section 2008(a)(12) of the Homeland Security Act of 2002 (6 U.S.C. 609(a)(12)) or any other provision of law, not more than 5 percent of the amount of a grant made available in paragraphs (1) through (5) under "Federal Emergency Management Agency—Federal Assistance", may be used by the recipient for expenses directly related to administration of the grant.

(b) The authority provided in subsection (a) shall also apply to a state recipient for the administration of a grant under such paragraph (3).

SEC. 303. Under the heading "Federal Emergency Management Agency—Federal Assistance", for grants under paragraphs (1) through (5), the Administrator of the Federal Emergency Management Agency shall brief the Committees on Appropriations of the House of Representatives and the Senate 5 full business days in advance of announcing publicly the intention of making an award.

SEC. 304. Under the heading "Federal Emergency Management Agency—Federal Assistance", for grants under paragraphs (1) and (2), the installation of communications towers is not considered construction of a building or other physical facility.

SEC. 305. The reporting requirements in paragraphs (1) and (2) under the heading "Federal Emergency Management Agency—Disaster Relief Fund" in the Department of Homeland Security Appropriations Act, 2015 (Public Law 114-4), related to reporting on the Disaster Relief Fund, shall be applied in fiscal year 2027 with respect to budget year 2028 and current fiscal year 2027, respectively—

(1) in paragraph (1) by substituting "fiscal year 2028" for "fiscal year 2016"; and

(2) in paragraph (2) by inserting "business" after "fifth".

SEC. 306. (a) The aggregate charges assessed during fiscal year 2027, as authorized in title III of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 1999 (42 U.S.C. 5196e), shall not be less than 100 percent of the amounts anticipated by the Department of Homeland Security to be necessary for its Radiological Emergency Preparedness Program for the next fiscal year.

(b) The methodology for assessment and collection of fees shall be fair and equitable and shall reflect costs of providing such services, including administrative costs of collecting such fees.

(c) Such fees shall be deposited in a Radiological Emergency Preparedness Program account as offsetting collections and will become available for authorized purposes on October 1, 2027, and remain available until expended.

SEC. 307. Any unobligated balances of funds appropriated in any prior Act for activities funded by the National Pre-disaster Mitigation Fund under section 203 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133), as in effect on the day before the date of enactment of section 1234 of division D of Public Law 115-254, may be transferred to and merged with funds set aside pursuant to subsection (i)(1) of section 203 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133), as in effect on the date of the enactment of this section.

SEC. 308. Any unobligated balances of funds appropriated under the heading "Federal Emergency Management Agency—Flood Hazard Mapping and Risk Analysis Program" in any prior Act may be transferred to and merged with funds appro-

riated under the heading "Federal Emergency Management Agency—Federal Assistance" for necessary expenses for Flood Hazard Mapping and Risk Analysis: Provided, That funds transferred pursuant to this section shall be in addition to and supplement any other sums appropriated for such purposes under the National Flood Insurance Fund and such additional sums as may be provided by States or other political subdivisions for cost-shared mapping activities under section 1360(f)(2) of the National Flood Insurance Act of 1968 (42 U.S.C. 4101(f)(2)), to remain available until expended.

SEC. 309. Section 2220A(s) of the Homeland Security Act of 2002 (6 U.S.C. 665g(s)) shall be applied by substituting "September 30, 2027" for "September 30, 2025".

SEC. 310. (a) In making grants under the heading "Federal Emergency Management Agency—Federal Assistance" for Assistance to Firefighter Grants, the Administrator of the Federal Emergency Management Agency may waive subsection (k) of section 33 of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. 2229).

(b) In making grants under the heading "Federal Emergency Management Agency—Federal Assistance" for Staffing for Adequate Fire and Emergency Response Grants, the Administrator of the Federal Emergency Management Agency may grant waivers from the requirements in subsections (a)(1)(A), (a)(1)(B), (a)(1)(E), (c)(1), (c)(2), and (c)(4) of section 34 of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. 2229a).

CITIZENSHIP AND IMMIGRATION SERVICES

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of U.S. Citizenship and Immigration Services for operations and support of the E-Verify Program, \$112,995,000.

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code 070-0300-0-1-751, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity: 0002 Employment Status Verification, 0799 Total direct obligations; Budgetary resources: 1000 Unobligated balance brought forward, Oct 1, 1010 Unobligated balance transfer to other accts [070-0610], 1012 Unobligated balance transfers between expired and unexpired accounts, 1070 Unobligated balance (total); Budget authority: 1100 Appropriation, 1120 Appropriations transferred to other acct [070-0540], 1131 Unobligated balance of appropriations permanently reduced, 1160 Appropriation, discretionary (total), 1930 Total budgetary resources available; Change in obligated balance: 3000 Unpaid obligations, brought forward, Oct 1, 3010 New obligations, unexpired accounts, 3011 Obligations ("upward adjustments"), expired accounts, 3020 Outlays (gross), 3041 Recoveries of prior year unpaid obligations, expired, 3050 Unpaid obligations, end of year; Memorandum (non-add) entries: 3100 Obligated balance, start of year, 3200 Obligated balance, end of year; Budget authority and outlays, net: 4000 Discretionary: Budget authority, gross, 4010 Outlays, gross: Outlays from new discretionary authority, 4011 Outlays from discretionary balances, 4020 Outlays, gross (total), Offsets against gross budget authority and outlays: 4033 Offsetting collections (collected) from: Non-Federal sources.

Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts .....	3	
4070	Budget authority, net (discretionary) .....	264	271
4080	Outlays, net (discretionary) .....	268	221
4180	Budget authority, net (total) .....	264	271
4190	Outlays, net (total) .....	268	221

The mission of U.S. Citizenship and Immigration Services (USCIS), as it relates to this account, is to oversee ongoing mission operations, mission support, and associated management and administration of the Employment Status Verification (ESV) program. The ESV program funds E-Verify, a web-based system that ensures a legal workforce by verifying employment eligibility. Operated through USCIS Verification Information System (VIS), E-Verify matches employee information from Form I-9 against records from Department of Homeland Security (DHS), Social Security Administration (SSA), Department of State (DOS), and state and local systems. This program enforces U.S. immigration laws, protects American jobs, and supports national security by preventing unauthorized individuals from working in the United States.

**Object Classification** (in millions of dollars)

Identification code 070-0300-0-1-751	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1	Full-time permanent .....	122	118
11.3	Other than full-time permanent .....	1	
11.5	Other personnel compensation .....	34	10
11.9	Total personnel compensation .....	157	128
12.1	Civilian personnel benefits .....	47	41
13.0	Benefits for former personnel .....	1	
21.0	Travel and transportation of persons .....		18
23.1	Rental payments to GSA .....	2	6
23.2	Rental payments to others .....		3
25.1	Advisory and assistance services .....	12	14
25.2	Other services from non-Federal sources .....		10
25.3	Other goods and services from Federal sources .....	12	7
25.7	Operation and maintenance of equipment .....	3	44
31.0	Equipment .....	33	41
99.0	Direct obligations .....	267	271
99.9	Total new obligations, unexpired accounts .....	267	271

**Employment Summary**

Identification code 070-0300-0-1-751	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	740	740
			287

**FEDERAL ASSISTANCE**

**Program and Financing** (in millions of dollars)

Identification code 070-0408-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	Citizenship and Integration Grant Program .....	10	10
0900	Total new obligations, unexpired accounts (object class 41.0) .....	10	10
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000	Unobligated balance brought forward, Oct 1 .....	12	12
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	10	10
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100	Appropriation .....	10	10
1930	Total budgetary resources available .....	22	22
<b>Memorandum (non-add) entries:</b>			
1941	Unexpired unobligated balance, end of year .....	12	12
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000	Unpaid obligations, brought forward, Oct 1 .....	21	20
3010	New obligations, unexpired accounts .....	10	10

3020	Outlays (gross) .....	-8	-23	-7
3041	Recoveries of prior year unpaid obligations, expired .....	-3		
3050	Unpaid obligations, end of year .....	20	7	
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	21	20	7
3200	Obligated balance, end of year .....	20	7	

**Budget authority and outlays, net:**

<b>Discretionary:</b>				
4000	Budget authority, gross .....	10	10	
<b>Outlays, gross:</b>				
4010	Outlays from new discretionary authority .....		3	
4011	Outlays from discretionary balances .....	8	20	7
4020	Outlays, gross (total) .....	8	23	7
4180	Budget authority, net (total) .....	10	10	
4190	Outlays, net (total) .....	8	23	7

The U.S. Citizenship and Immigration Services Federal Assistance appropriation provides funding for the legacy Citizenship and Assimilation Grant Program (CAGP), which awards grants to organizations that help prepare Lawful Permanent Residents (LPRs) for naturalization.

**IMMIGRATION EXAMINATIONS FEE**

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-5088-0-2-751	2025 actual	2026 est.	2027 est.
0100	Balance, start of year .....	356	427
0198	Reconciliation adjustment .....	-2	
0199	Balance, start of year .....	354	427
<b>Receipts:</b>			
<b>Current law:</b>			
1120	Immigration Examination Fee .....	7,498	6,373
2000	Total: Balances and receipts .....	7,852	6,800
<b>Appropriations:</b>			
<b>Current law:</b>			
2101	Immigration Examinations Fee .....	-7,498	-6,373
2103	Immigration Examinations Fee .....	-354	-427
2132	Immigration Examinations Fee .....	427	363
2199	Total current law appropriations .....	-7,425	-6,437
2999	Total appropriations .....	-7,425	-6,437
5099	Balance, end of year .....	427	363

**Program and Financing** (in millions of dollars)

Identification code 070-5088-0-2-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	Citizenship and Immigration Services .....	6,035	6,882
0002	Operation Allies Welcome .....	20	19
0799	Total direct obligations .....	6,055	6,901
0801	Reimbursable program activity .....	106	219
0900	Total new obligations, unexpired accounts .....	6,161	7,120
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000	Unobligated balance brought forward, Oct 1 .....	2,635	4,264
1021	Recoveries of prior year unpaid obligations .....	205	76
1033	Recoveries of prior year paid obligations .....	17	39
1070	Unobligated balance (total) .....	2,857	4,303
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1120	Appropriations transferred to other acct [015-0339] .....		-10
<b>Appropriations, mandatory:</b>			
1201	Immigration Examinations Fee Account .....	7,498	6,373
1203	Appropriation (previously unavailable)(special or trust) ....	354	427
1220	Appropriations transferred to other acct [015-0339] .....	-4	-4
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-427	-363
1260	Appropriations, mandatory (total) .....	7,421	6,433
<b>Spending authority from offsetting collections, mandatory:</b>			
1800	Collected .....	121	180
1801	Change in uncollected payments, Federal sources .....	26	40
1802	Offsetting collections (previously unavailable) .....	1	1

IMMIGRATION EXAMINATIONS FEE—Continued  
Program and Financing—Continued

Identification code 070-5088-0-2-751	2025 actual	2026 est.	2027 est.
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-2	-2
1850 Spending auth from offsetting collections, mand (total) .....	147	219	219
1900 Budget authority (total) .....	7,568	6,652	6,948
1930 Total budgetary resources available .....	10,425	10,955	10,898
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4,264	3,835	3,456
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,705	1,856	2,339
3010 New obligations, unexpired accounts .....	6,161	7,120	7,442
3020 Outlays (gross) .....	-5,805	-6,637	-6,742
3040 Recoveries of prior year unpaid obligations, unexpired .....	-205		-76
3050 Unpaid obligations, end of year .....	1,856	2,339	2,963
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-29	-55	-95
3070 Change in uncollected pymts, Fed sources, unexpired .....	-26	-40	-40
3090 Uncollected pymts, Fed sources, end of year .....	-55	-95	-135
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,676	1,801	2,244
3200 Obligated balance, end of year .....	1,801	2,244	2,828
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-10
Outlays, gross:			
4010 Outlays from new discretionary authority .....			-10
Mandatory:			
4090 Budget authority, gross .....	7,568	6,652	6,958
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4,789	4,401	4,629
4101 Outlays from mandatory balances .....	1,016	2,236	2,123
4110 Outlays, gross (total) .....	5,805	6,637	6,752
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-107	-219	-219
4123 Non-Federal sources .....	-31		
4130 Offsets against gross budget authority and outlays (total) ...	-138	-219	-219
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-26	-40	-40
4143 Recoveries of prior year paid obligations, unexpired accounts .....	17	39	39
4150 Additional offsets against budget authority only (total) .....	-9	-1	-1
4160 Budget authority, net (mandatory) .....	7,421	6,432	6,738
4170 Outlays, net (mandatory) .....	5,667	6,418	6,533
4180 Budget authority, net (total) .....	7,421	6,432	6,728
4190 Outlays, net (total) .....	5,667	6,418	6,523
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	1		
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1		

The Immigration Examinations Fee Account (IEFA) is authorized by sections 286(m), (n), (t), and (u) of the Immigration and Nationality Act (INA) (8 U.S.C. 1356(m), (n), (t), (u)). Designated adjudication fees and premium processing are deposited as offsetting receipts. Under the INA, these deposits remain available until expended for the costs of providing immigration adjudication and naturalization services and for the costs of collecting, safeguarding, and accounting for those fees and reimbursements.

IEFA supports the following activities:

U.S. Citizenship and Immigration Services (USCIS) adjudication operations; fraud detection and prevention activities; policy development and operational support; systems, technology, and infrastructure used to process applications and manage data; and personnel associated with such activities. Expenditures from the collection of premium processing fees support handling premium processing requests, other costs associated with overheads and otherwise offset the cost of providing adjudications and naturalization services.

Object Classification (in millions of dollars)

Identification code 070-5088-0-2-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	2,280	3,714	3,306
11.3 Other than full-time permanent .....	14		
11.5 Other personnel compensation .....	191	4	4
11.9 Total personnel compensation .....	2,485	3,718	3,310
12.1 Civilian personnel benefits .....	903	11	430
13.0 Benefits for former personnel .....	24	1	1
21.0 Travel and transportation of persons .....	19	29	29
22.0 Transportation of things .....	18	21	21
23.1 Rental payments to GSA .....	300	378	378
23.2 Rental payments to others .....	2		
23.3 Communications, utilities, and miscellaneous charges .....	107	29	90
24.0 Printing and reproduction .....	12	13	13
25.1 Advisory and assistance services .....	751	324	575
25.2 Other services from non-Federal sources .....	25	1,509	1,508
25.3 Other goods and services from Federal sources .....	537	11	11
25.4 Operation and maintenance of facilities .....	3		
25.7 Operation and maintenance of equipment .....	155	154	154
26.0 Supplies and materials .....	36	28	28
31.0 Equipment .....	533	504	504
32.0 Land and structures .....	143	167	167
42.0 Insurance claims and indemnities .....	2	4	4
99.0 Direct obligations .....	6,055	6,901	7,223
99.0 Reimbursable obligations .....	106	219	219
99.9 Total new obligations, unexpired accounts .....	6,161	7,120	7,442

Employment Summary

Identification code 070-5088-0-2-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	20,023	22,061	22,061

H-1B NONIMMIGRANT PETITIONER ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5106-0-2-751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	20	24	21
0198 Reconciliation adjustment .....	3		
0199 Balance, start of year .....	23	24	21
Receipts:			
Current law:			
1120 H-1B Nonimmigrant Petitioner Account .....	419	376	376
2000 Total: Balances and receipts .....	442	400	397
Appropriations:			
Current law:			
2101 Training and Employment Services .....	-210	-188	-188
2101 State Unemployment Insurance and Employment Service Operations .....	-21	-19	
2101 Salaries and Expenses .....			-19
2101 H-1B Nonimmigrant Petitioner Account .....	-21	-19	-19
2101 STEM Education .....	-168	-151	-151
2103 Training and Employment Services .....	-11	-12	-11
2103 State Unemployment Insurance and Employment Service Operations .....	-1	-1	
2103 Salaries and Expenses .....			-1
2103 H-1B Nonimmigrant Petitioner Account .....	-1	-1	-1
2103 STEM Education .....	-9	-10	-9
2132 Training and Employment Services .....	12	11	11
2132 State Unemployment Insurance and Employment Service Operations .....	1	1	
2132 Salaries and Expenses .....			1
2132 H-1B Nonimmigrant Petitioner Account .....	1	1	1
2132 STEM Education .....	10	9	9
2199 Total current law appropriations .....	-418	-379	-377
2999 Total appropriations .....	-418	-379	-377
5099 Balance, end of year .....	24	21	20

**Program and Financing** (in millions of dollars)

Identification code 070-5106-0-2-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Citizenship and Immigration Services .....	20	20	20
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	28	29	28
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	21	19	19
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	21	19	19
1900 Budget authority (total) .....	21	19	19
1930 Total budgetary resources available .....	49	48	47
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	29	28	27
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		
3010 New obligations, unexpired accounts .....	20	20	20
3020 Outlays (gross) .....	-21	-20	-20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	21	19	19
Outlays, gross:			
4100 Outlays from new mandatory authority .....	20	10	10
4101 Outlays from mandatory balances .....	1	10	10
4110 Outlays, gross (total) .....	21	20	20
4180 Budget authority, net (total) .....	21	19	19
4190 Outlays, net (total) .....	21	20	20

The H-1B Nonimmigrant Petitioner Account is established under Section 286(s) of the Immigration and Nationality Act (INA) (8 U.S.C. 1356(s)), as amended.

The H-1B Account supports activities related to the processing of petitions for nonimmigrant workers in the H-1B visa classification. The H-1B visa program allows U.S. employers to temporarily employ foreign workers in specialty occupations. U.S. Citizenship and Immigration Services (USCIS) receives five (5) percent of the collections generated by these fees to fund USCIS immigration benefit adjudication efforts, while the remaining 95 percent of American Competitiveness and Workforce Improvement Act (ACWIA) collections are deposited in accounts managed by the Department of Labor (DOL) and the National Science Foundation (NSF), which receive 55 percent and 40 percent, respectively.

**Object Classification** (in millions of dollars)

Identification code 070-5106-0-2-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....		17	12
11.5 Other personnel compensation .....			1
		17	13
12.1 Civilian personnel benefits .....			4
23.1 Rental payments to GSA .....	2	3	3
25.1 Advisory and assistance services .....	18		
99.0 Direct obligations .....	20	20	20
99.9 Total new obligations, unexpired accounts .....	20	20	20

**Employment Summary**

Identification code 070-5106-0-2-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....		101	101

**H-1B AND L FRAUD PREVENTION AND DETECTION ACCOUNT**

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 070-5389-0-2-751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	9	8	6
Receipts:			
Current law:			
1120 H-1B and L Fraud Prevention and Detection Account .....	149	130	130
2000 Total: Balances and receipts .....	158	138	136
Appropriations:			
Current law:			
2101 H-1 B and L Fraud Prevention and Detection .....	-49	-43	-43
2101 H&L Fraud Prevention and Detection Fee .....	-49	-43	-43
2101 H-1B and L Fraud Prevention and Detection Account .....	-50	-43	-43
2103 H-1 B and L Fraud Prevention and Detection .....	-3	-3	-2
2103 H&L Fraud Prevention and Detection Fee .....	-3	-3	-2
2103 H-1B and L Fraud Prevention and Detection Account .....	-3	-3	-2
2132 H-1 B and L Fraud Prevention and Detection .....	3	2	2
2132 H&L Fraud Prevention and Detection Fee .....	3	2	2
2132 H-1B and L Fraud Prevention and Detection Account .....	3	2	2
2199 Total current law appropriations .....	-148	-132	-129
2999 Total appropriations .....	-148	-132	-129
5098 Rounding adjustment .....	-2		
5099 Balance, end of year .....	8	6	7

**Program and Financing** (in millions of dollars)

Identification code 070-5389-0-2-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Citizenship and Immigration Services .....	55	64	54
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	36	32	12
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	37	32	12
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	50	43	43
1203 Appropriation (previously unavailable)(special or trust) ....	3	3	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-3	-2	-2
1260 Appropriations, mandatory (total) .....	50	44	43
1900 Budget authority (total) .....	50	44	43
1930 Total budgetary resources available .....	87	76	55
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	32	12	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	22	33
3010 New obligations, unexpired accounts .....	55	64	54
3020 Outlays (gross) .....	-53	-53	-43
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	22	33	44
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21	22	33
3200 Obligated balance, end of year .....	22	33	44
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	50	44	43
Outlays, gross:			
4100 Outlays from new mandatory authority .....	36	31	30
4101 Outlays from mandatory balances .....	17	22	13
4110 Outlays, gross (total) .....	53	53	43
4180 Budget authority, net (total) .....	50	44	43

H-1B AND L FRAUD PREVENTION AND DETECTION ACCOUNT—Continued

Program and Financing—Continued

Identification code 070-5389-0-2-751	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total) .....	53	53	43

The Fraud Prevention and Detection Account (FPDA) is authorized by Section 286(v) of the Immigration and Nationality Act (INA) (8 U.S.C. 1356 (v)). The Fraud Detection and National Security Directorate (FDNS) leads U.S. Citizenship and Immigration Services' (USCIS)' efforts to determine whether individuals or organizations filing for immigration benefits pose a threat to national security, public safety, or the integrity of the Nation's immigration system.

FPDA resources enable USCIS operations to identify threats to national security and public safety, detect, deter and administratively investigate immigration-related fraud, and remove systemic and other vulnerabilities. USCIS receives one-third of the collections generated by the fees to fund a portion of USCIS fraud detection and prevention efforts. The remaining two-thirds of the collections are deposited equally in accounts managed by the Department of State (DOS) and the Department of Labor (DOL).

Object Classification (in millions of dollars)

Identification code 070-5389-0-2-751	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	22	30	20
11.5 Other personnel compensation .....	2	2	6
11.9 Total personnel compensation .....	24	30	26
12.1 Civilian personnel benefits .....	9	8	8
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	2	2
25.1 Advisory and assistance services .....	12	11	1
25.2 Other services from non-Federal sources .....	13	2	2
25.7 Operation and maintenance of equipment .....	2	1	1
26.0 Supplies and materials .....	7	7	15
31.0 Equipment .....	7	7	15
99.0 Direct obligations .....	55	64	54
99.9 Total new obligations, unexpired accounts .....	55	64	54

Employment Summary

Identification code 070-5389-0-2-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	145	178	178

EB-5 INTEGRITY FUND, CITIZENSHIP AND IMMIGRATION SERVICE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070-5705-0-2-751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	1	1	1
<b>Receipts:</b>			
<b>Current law:</b>			
1120 Fees, EB-5 Integrity Fund .....	16	14	14
2000 Total: Balances and receipts .....	17	15	15
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 EB-5 Integrity Fund, Citizenship and Immigration Service .....	-16	-14	-14
2103 EB-5 Integrity Fund, Citizenship and Immigration Service .....	-1	-1	-1
2132 EB-5 Integrity Fund, Citizenship and Immigration Service .....	1	1	1
2199 Total current law appropriations .....	-16	-14	-14
2999 Total appropriations .....	-16	-14	-14
5099 Balance, end of year .....	1	1	1

Program and Financing (in millions of dollars)

Identification code 070-5705-0-2-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 EB-5 Integrity Fund .....	1	9	9
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	18	33	38
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	16	14	14
1203 Appropriation (previously unavailable)(special or trust) .....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	16	14	14
1930 Total budgetary resources available .....	34	47	52
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	33	38	43
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....			4
3010 New obligations, unexpired accounts .....	1	9	9
3020 Outlays (gross) .....	-1	-5	-12
3050 Unpaid obligations, end of year .....		4	1
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....			4
3200 Obligated balance, end of year .....		4	1
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	16	14	14
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	1	5	5
4101 Outlays from mandatory balances .....			7
4110 Outlays, gross (total) .....	1	5	12
4180 Budget authority, net (total) .....	16	14	14
4190 Outlays, net (total) .....	1	5	12

The EB-5 Reform and Integrity Act of 2022 requires U.S. Citizenship and Immigration Services (USCIS) to establish a special fund in the U.S. Treasury, known as the "EB-5 Integrity Fund" (8 U.S.C. 1153(b)(5)(J)). USCIS collects an annual fee from each designated Regional Center. A fee is also collected for each petition filed under Section 204(a)(1)(H) of the Immigration and National Act (INA) seeking classification under INA Section 203(b)(5)(E). This fee is in addition to the fees established for each petition to recover the cost of adjudication under INA Section 286(m) and efficient processing under Section 106(b) of the Consolidated Appropriations Act, 2022.

The EB-5 Integrity Fund is used to: conduct investigations based outside of the United States, including monitoring and investigating program-related events and promotional activities and ensuring that an alien investor's funds are obtained from a lawful source and through lawful means; detect and investigate fraud or other crimes; determine whether regional centers, new commercial enterprises, job-creating entities, and alien investors (and their alien spouses and alien children) comply with U.S. immigration laws; conduct audits and site visits; and for other purposes as the Department of Homeland Security (DHS) determines necessary.

Object Classification (in millions of dollars)

Identification code 070-5705-0-2-751	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	1	4	4
11.9 Total personnel compensation .....	1	4	4
12.1 Civilian personnel benefits .....		2	2
25.2 Other services from non-Federal sources .....		3	3
99.9 Total new obligations, unexpired accounts .....	1	9	9

**Employment Summary**

Identification code 070-5705-0-2-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	6	35	35

**FEDERAL LAW ENFORCEMENT TRAINING CENTERS**

**Federal Funds**

**OPERATIONS AND SUPPORT**

*For necessary expenses of the Federal Law Enforcement Training Centers for operations and support, including the purchase of not to exceed 117 vehicles for police-type use and hire of passenger motor vehicles, and services as authorized by section 3109 of title 5, United States Code, \$398,736,000, of which \$18,780,000 shall remain available until September 30, 2028: Provided, That not to exceed \$7,180 shall be for official reception and representation expenses.*

**Program and Financing** (in millions of dollars)

Identification code 070-0509-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Mission Support .....	34	34	34
0002 Law Enforcement Training .....	226	226	335
0003 Minor Construction and Maintenance .....	30	31	30
0004 WFTC - Training/Salaries .....	40	177	68
0005 Basic Training .....	63	66	.....
0799 Total direct obligations .....	393	534	467
0801 Operations and Support (Reimbursable) .....	141	178	212
0900 Total new obligations, unexpired accounts .....	534	712	679

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	27	262	121
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	27	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	1	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	2	2
1070 Unobligated balance (total) .....	29	264	123
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	357	357	399
1131 Unobligated balance of appropriations permanently reduced .....	-1	.....	.....
1160 Appropriation, discretionary (total) .....	356	357	399
Appropriations, mandatory:			
1200 WFTC - Training/Salaries .....	285	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	105	162	212
1701 Change in uncollected payments, Federal sources .....	21	50	.....
1750 Spending auth from offsetting collections, disc (total) .....	126	212	212
1900 Budget authority (total) .....	767	569	611
1930 Total budgetary resources available .....	796	833	734
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	262	121	55

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	123	146	177
3010 New obligations, unexpired accounts .....	534	712	679
3011 Obligations ("upward adjustments"), expired accounts .....	3	3	.....
3020 Outlays (gross) .....	-505	-682	-696
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-2	-2
3041 Recoveries of prior year unpaid obligations, expired .....	-8	.....	-5
3050 Unpaid obligations, end of year .....	146	177	153
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-72	-44	-84
3070 Change in uncollected pymts, Fed sources, unexpired .....	-21	-50	.....
3071 Change in uncollected pymts, Fed sources, expired .....	49	10	10
3090 Uncollected pymts, Fed sources, end of year .....	-44	-84	-74
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	51	102	93
3200 Obligated balance, end of year .....	102	93	79

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	482	569	611
Outlays, gross:			
4010 Outlays from new discretionary authority .....	386	489	525
4011 Outlays from discretionary balances .....	112	28	80
4020 Outlays, gross (total) .....	498	517	605
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-152	-210	-210
4033 Non-Federal sources .....	-4	-2	-2
4040 Offsets against gross budget authority and outlays (total) .....	-156	-212	-212
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-21	-50	.....
4052 Offsetting collections credited to expired accounts .....	51	50	.....
4060 Additional offsets against budget authority only (total) .....	30	.....	.....
4070 Budget authority, net (discretionary) .....	356	357	399
4080 Outlays, net (discretionary) .....	342	305	393
Mandatory:			
4090 Budget authority, gross .....	285	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	7	.....	.....
4101 Outlays from mandatory balances .....	.....	165	91
4110 Outlays, gross (total) .....	7	165	91
4180 Budget authority, net (total) .....	641	357	399
4190 Outlays, net (total) .....	349	470	484

The Federal Law Enforcement Training Centers (FLETC) serves as an interagency law enforcement training organization for over 131 partner organizations, providing the necessary facilities, equipment, and support services to conduct basic, advanced, specialized, and refresher training for Federal law enforcement personnel. FLETC personnel conduct the instructional programs for basic law enforcement recruits and some advanced training based on agency requests. Additionally, FLETC provides advanced training tuition-free, or at a reduced cost, to State, local, tribal, and territorial law enforcement officers at all four of its campuses, through domestic export training deliveries, and through distance learning on a space-available basis. In cooperation with the Department of State, FLETC delivers training at International Law Enforcement Academies (ILEA) in Gaborone, Botswana; Bangkok, Thailand; Budapest, Hungary; Roswell, New Mexico; San Salvador, El Salvador; and the Regional Training Center in Accra, Ghana. Currently, FLETC holds the Program Director positions managing the ILEAs in Budapest, Hungary, and Roswell, New Mexico. FLETC exports targeted training and assistance internationally in support of annual ILEA training operations and U.S. Embassy law enforcement training initiatives with a nexus to integrated country strategies. FLETC hosts authorized and vetted international students for training programs at FLETC training delivery points in the United States on a space-available and fully reimbursable basis.

FLETC's Operations and Support account funds necessary operational, mission support, and associated management and administrative costs. In addition, this account includes the funding and activities that are associated with minor construction, maintenance, and improvement projects.

**Object Classification** (in millions of dollars)

Identification code 070-0509-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	116	124	124
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	10	6	6
11.8 WFTC- Special personal services payments .....	.....	24	50
11.9 Total personnel compensation .....	128	156	182
12.1 Civilian personnel benefits .....	45	45	51
21.0 Travel and transportation of persons .....	11	9	11
23.3 Communications, utilities, and miscellaneous charges .....	15	15	15
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	7	7	7
25.2 Other services from non-Federal sources .....	17	11	17
25.3 Other goods and services from Federal sources .....	1	154	18
25.4 Operation and maintenance of facilities .....	53	48	49
25.6 Medical care .....	5	4	5

OPERATIONS AND SUPPORT—Continued  
Object Classification—Continued

Identification code 070-0509-0-1-751	2025 actual	2026 est.	2027 est.
25.7 Operation and maintenance of equipment .....	46	40	46
25.8 Subsistence and support of persons .....	17	7	17
26.0 Supplies and materials .....	26	21	27
31.0 Equipment .....	15	10	15
32.0 Land and structures .....	6	6	6
99.0 Direct obligations .....	393	534	467
99.0 Reimbursable obligations .....	141	178	212
99.9 Total new obligations, unexpired accounts .....	534	712	679

Employment Summary

Identification code 070-0509-0-1-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	1,058	1,108	1,101
2001 Reimbursable civilian full-time equivalent employment .....	215	272	272

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Federal Law Enforcement Training Centers for procurement, construction, and improvements, \$18,780,000, to remain available until September 30, 2031, for acquisition of necessary additional real property and facilities, construction and ongoing maintenance, facility improvements and related expenses of the Federal Law Enforcement Training Centers.

Program and Financing (in millions of dollars)

Identification code 070-0510-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Procurement, Construction, and Improvements (Direct) .....	20	19	18
0003 WFTC - Facility Construction & Deferred Maintenance .....	98	366	.....
0799 Total direct obligations .....	118	385	18
0801 Procurement, Construction, and Improvements (Reimbursable) .....	.....	1	1
0900 Total new obligations, unexpired accounts .....	118	386	19
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	66	411	65
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	66	45	.....
1021 Recoveries of prior year unpaid obligations .....	.....	1	1
1070 Unobligated balance (total) .....	66	412	66
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	34	20	19
Appropriations, mandatory:			
1200 WFTC - Facility Construction & Deferred Maintenance .....	465	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	.....	28	29
1701 Change in uncollected payments, Federal sources .....	-36	-8	-10
1750 Spending auth from offsetting collections, disc (total) .....	-36	20	19
1900 Budget authority (total) .....	463	40	38
1930 Total budgetary resources available .....	529	452	104
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	.....	-1	-1
1941 Unexpired unobligated balance, end of year .....	411	65	84

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	49	143	403
3010 New obligations, unexpired accounts .....	118	386	19
3011 Obligations ("upward adjustments"), expired accounts .....	.....	1	1
3020 Outlays (gross) .....	-24	-126	-227
3040 Recoveries of prior year unpaid obligations, unexpired .....	.....	-1	-1
3050 Unpaid obligations, end of year .....	143	403	195
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-42	-6	.....
3070 Change in uncollected pymts, Fed sources, unexpired .....	36	8	10
3071 Change in uncollected pymts, Fed sources, expired .....	.....	-2	-10
3090 Uncollected pymts, Fed sources, end of year .....	-6	.....	.....

Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	7	137	403
3200 Obligated balance, end of year .....	137	403	195

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	-2	40	38
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	4	4
4011 Outlays from discretionary balances .....	22	40	34
4020 Outlays, gross (total) .....	22	44	38
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	.....	-32	-32
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	36	8	10
4052 Offsetting collections credited to expired accounts .....	.....	4	3
4060 Additional offsets against budget authority only (total) .....	36	12	13
4070 Budget authority, net (discretionary) .....	34	20	19
4080 Outlays, net (discretionary) .....	22	12	6
Mandatory:			
4090 Budget authority, gross .....	465	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	.....	.....
4101 Outlays from mandatory balances .....	.....	82	189
4110 Outlays, gross (total) .....	2	82	189
4180 Budget authority, net (total) .....	499	20	19
4190 Outlays, net (total) .....	24	94	195

The Federal Law Enforcement Training Centers' (FLETC) Procurement, Construction, and Improvement (PC&I) account funds the purchase, building, manufacturing, or assemblage of one or more end items that create, extend or enhance FLETC's existing capabilities. Funds provided through this account support the procurement, construction, and/or improvements of personal property end items with an individual cost of \$250,000 or more, and real property end items with an individual cost of \$2 million or more. Language in the President's Budget authorizes FLETC to receive reimbursements in the PC&I account, and also authorizes reimbursements to FLETC from U.S. Government agencies for the construction of special use facilities. The language also authorizes the acquisition of necessary additional real property and facilities, construction and ongoing maintenance, facility improvements and related expenses of the Federal Law Enforcement Training Centers.

Object Classification (in millions of dollars)

Identification code 070-0510-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.4 Operation and maintenance of facilities .....	.....	366	.....
32.0 Land and structures .....	117	19	18
99.0 Direct obligations .....	117	385	18
99.0 Reimbursable obligations .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	118	386	19

SCIENCE AND TECHNOLOGY

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Science and Technology Directorate for operations and support, including the purchase or lease of not to exceed 5 vehicles, \$372,273,000, of which \$228,629,000 shall remain available until September 30, 2028: Provided, That not to exceed \$10,000 shall be for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 070-0800-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0003 Mission Support .....	164	164	143
0004 Laboratory Facilities .....	115	128	137

0005	Acquisition and Operations Analysis .....	53	78	92
0799	Total direct obligations .....	332	370	372
0801	Research and Development (Reimbursable) .....	68	79	35
0900	Total new obligations, unexpired accounts .....	400	449	407

**Budgetary resources:**  
Unobligated balance:

1000	Unobligated balance brought forward, Oct 1 .....	49	93	49
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	49	.....	.....
1010	Unobligated balance transfer to other accts [070-0610] .....	-1	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts .....	1	.....	.....
1021	Recoveries of prior year unpaid obligations .....	7	.....	.....
1033	Recoveries of prior year paid obligations .....	.....	1	1
1070	Unobligated balance (total) .....	56	94	50
<b>Budget authority:</b>				
Appropriations, discretionary:				
1100	Appropriation .....	370	370	372
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	33	34	34
1701	Change in uncollected payments, Federal sources .....	34	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	67	34	34
1900	Budget authority (total) .....	437	404	406
1930	Total budgetary resources available .....	493	498	456
<b>Memorandum (non-add) entries:</b>				
1941	Unexpired unobligated balance, end of year .....	93	49	49

**Change in obligated balance:**

<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	303	259	304
3010	New obligations, unexpired accounts .....	400	449	407
3011	Obligations ("upward adjustments"), expired accounts .....	3	.....	.....
3020	Outlays (gross) .....	-426	-404	-427
3040	Recoveries of prior year unpaid obligations, unexpired .....	-7	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-14	.....	.....
3050	Unpaid obligations, end of year .....	259	304	284
<b>Uncollected payments:</b>				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-85	-78	-78
3070	Change in uncollected pymts, Fed sources, unexpired .....	-34	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	41	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-78	-78	-78
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	218	181	226
3200	Obligated balance, end of year .....	181	226	206

**Budget authority and outlays, net:**

<b>Discretionary:</b>				
4000	Budget authority, gross .....	437	404	406
<b>Outlays, gross:</b>				
4010	Outlays from new discretionary authority .....	190	168	157
4011	Outlays from discretionary balances .....	236	236	270
4020	Outlays, gross (total) .....	426	404	427
<b>Offsets against gross budget authority and outlays:</b>				
Offsetting collections (collected) from:				
4030	Federal sources .....	-74	-33	-33
4033	Non-Federal sources .....	-1	-2	-2
4040	Offsets against gross budget authority and outlays (total) ....	-75	-35	-35
<b>Additional offsets against gross budget authority only:</b>				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-34	.....	.....
4052	Offsetting collections credited to expired accounts .....	42	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	.....	1	1
4060	Additional offsets against budget authority only (total) .....	8	1	1
4070	Budget authority, net (discretionary) .....	370	370	372
4080	Outlays, net (discretionary) .....	351	369	392
4180	Budget authority, net (total) .....	370	370	372
4190	Outlays, net (total) .....	351	369	392

The Operations and Support (O&S) appropriation for the Science and Technology Directorate (S&T) provides funding to ensure delivery of advanced technology solutions to Department of Homeland Security (DHS) Components and first responders. This appropriation also supports Systems Engineering, Standards, and Test and Evaluation to ensure that S&T and DHS Components develop effective technologies that work in the operational environment. This includes costs necessary for operations and support

activities to advance S&T's mission, as well as salaries and benefits, and operating costs for five laboratory facilities.

**Object Classification** (in millions of dollars)

Identification code 070-0800-0-1-751	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
<b>Personnel compensation:</b>				
11.1	Full-time permanent .....	86	90	69
11.3	Other than full-time permanent .....	7	7	4
11.5	Other personnel compensation .....	3	3	1
11.8	Special personal services payments .....	5	5	3
11.9	Total personnel compensation .....	101	105	77
12.1	Civilian personnel benefits .....	34	36	20
21.0	Travel and transportation of persons .....	3	3	3
23.1	Rental payments to GSA .....	1	1	1
23.3	Communications, utilities, and miscellaneous charges .....	1	1	1
25.1	Advisory and assistance services .....	96	113	145
25.2	Other services from non-Federal sources .....	5	5	5
25.3	Other goods and services from Federal sources .....	25	30	30
25.4	Operation and maintenance of facilities .....	52	62	76
25.7	Operation and maintenance of equipment .....	7	7	7
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	6	6	6
99.0	Direct obligations .....	332	370	372
99.0	Reimbursable obligations .....	68	79	35
99.9	Total new obligations, unexpired accounts .....	400	449	407

**Employment Summary**

Identification code 070-0800-0-1-751	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	522	574	408

**PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS**

For necessary expenses of the Science and Technology Directorate for procurement, construction, and improvements, \$40,000,000, to remain available until September 30, 2031.

**Program and Financing** (in millions of dollars)

Identification code 070-0415-0-1-751	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Construction and Facilities Improvement .....	12	61	40
0801	Construction and Facilities Improvement (Reimbursable) .....	12	.....	.....
0900	Total new obligations, unexpired accounts .....	24	61	40
<b>Budgetary resources:</b>				
<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 .....	87	135	135
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	87	.....	.....
1010	Unobligated balance transfer to other accts [070-0610] .....	-3	.....	.....
1021	Recoveries of prior year unpaid obligations .....	3	.....	.....
1033	Recoveries of prior year paid obligations .....	2	.....	.....
1070	Unobligated balance (total) .....	89	135	135
<b>Budget authority:</b>				
<b>Appropriations, discretionary:</b>				
1100	Appropriation .....	61	61	40
1120	Appropriations transferred to other acct [070-0610] .....	-3	.....	.....
1160	Appropriation, discretionary (total) .....	58	61	40
<b>Spending authority from offsetting collections, discretionary:</b>				
1700	Collected .....	9	.....	.....
1701	Change in uncollected payments, Federal sources .....	3	.....	.....
1750	Spending auth from offsetting collections, disc (total) .....	12	.....	.....
1900	Budget authority (total) .....	70	61	40
1930	Total budgetary resources available .....	159	196	175
<b>Memorandum (non-add) entries:</b>				
1941	Unexpired unobligated balance, end of year .....	135	135	135

**Change in obligated balance:**

<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	50	41	42
3010	New obligations, unexpired accounts .....	24	61	40
3020	Outlays (gross) .....	-30	-60	-54

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued  
Program and Financing—Continued

Identification code 070-0415-0-1-751	2025 actual	2026 est.	2027 est.
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	41	42	28
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-21	-24	-24
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3		
3090 Uncollected pymts, Fed sources, end of year .....	-24	-24	-24
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	29	17	18
3200 Obligated balance, end of year .....	17	18	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	70	61	40
Outlays, gross:			
4010 Outlays from new discretionary authority .....		18	12
4011 Outlays from discretionary balances .....	30	42	42
4020 Outlays, gross (total) .....	30	60	54
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-9	-3	
4033 Non-Federal sources .....	-2		
4040 Offsets against gross budget authority and outlays (total) ...	-11	-3	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4055 Adjustment for change in allocation (offsetting collection portion) .....		3	
4060 Additional offsets against budget authority only (total) .....	-1	3	
4070 Budget authority, net (discretionary) .....	58	61	40
4080 Outlays, net (discretionary) .....	19	57	54
4180 Budget authority, net (total) .....	58	61	40
4190 Outlays, net (total) .....	19	57	54

S&T's Procurement, Construction, & Improvements (PC&I) appropriation supports requirements to ensure laboratory infrastructure remains aligned to S&T mission requirements. PC&I funding allows S&T to make essential investments in construction, expansion, maintenance, modernization, or removal as necessary to support requirements generated by DHS Components. In addition, PC&I funding allows S&T the ability to invest in equipment and information technology to ensure that S&T laboratories maintain accreditation.

Object Classification (in millions of dollars)

Identification code 070-0415-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges .....	1	2	2
25.1 Advisory and assistance services .....	5	20	9
25.4 Operation and maintenance of facilities .....	2	10	10
25.7 Operation and maintenance of equipment .....	1	2	
26.0 Supplies and materials .....	1	1	
31.0 Equipment .....	1	5	
32.0 Land and structures .....	1	21	19
99.0 Direct obligations .....	12	61	40
99.0 Reimbursable obligations .....	12		
99.9 Total new obligations, unexpired accounts .....	24	61	40

RESEARCH AND DEVELOPMENT

For necessary expenses of the Science and Technology Directorate for research and development, \$341,449,000, to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 070-0803-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Research, Development and Innovation .....	255	304	334
0002 University Programs .....	14	7	7
0799 Total direct obligations .....	269	311	341
0801 Research and Development (Reimbursable) .....		7	13
0900 Total new obligations, unexpired accounts .....	269	318	354
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	183	235	245
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	183		
1010 Unobligated balance transfer to other accts [070-0610] .....	-11		
1021 Recoveries of prior year unpaid obligations .....	21		
1070 Unobligated balance (total) .....	193	235	245
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	311	311	341
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	17	20
1900 Budget authority (total) .....	312	328	361
1930 Total budgetary resources available .....	505	563	606
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	235	245	252
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	630	473	465
3010 New obligations, unexpired accounts .....	269	318	354
3011 Obligations ("upward adjustments"), expired accounts .....	3		
3020 Outlays (gross) .....	-397	-326	-441
3040 Recoveries of prior year unpaid obligations, unexpired .....	-21		
3041 Recoveries of prior year unpaid obligations, expired .....	-11		
3050 Unpaid obligations, end of year .....	473	465	378
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-9	-4	-4
3071 Change in uncollected pymts, Fed sources, expired .....	5		
3090 Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	621	469	461
3200 Obligated balance, end of year .....	469	461	374
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	312	328	361
Outlays, gross:			
4010 Outlays from new discretionary authority .....	16	40	45
4011 Outlays from discretionary balances .....	381	286	396
4020 Outlays, gross (total) .....	397	326	441
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-4	-17	-20
4033 Non-Federal sources .....	-3		
4040 Offsets against gross budget authority and outlays (total) ...	-7	-17	-20
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	6		
4060 Additional offsets against budget authority only (total) .....	6		
4070 Budget authority, net (discretionary) .....	311	311	341
4080 Outlays, net (discretionary) .....	390	309	421
4180 Budget authority, net (total) .....	311	311	341
4190 Outlays, net (total) .....	390	309	421

S&T's Research and Development (R&D) appropriation provides funds for basic, applied, and developmental research supporting state-of-the-art technology and solutions to meet the needs of DHS Components and the first responder community. R&D activities also include private industry partnerships, academia, technology demonstrations, technology transfer and commercialization. Funds support critical homeland security-related research to address high-priority, DHS-related issues and to enhance long term homeland security capabilities.

**Object Classification** (in millions of dollars)

Identification code 070-0803-0-1-751	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....	3	3	3
23.3 Communications, utilities, and miscellaneous charges .....	1	2	2
25.1 Advisory and assistance services .....	56	79	80
25.2 Other services from non-Federal sources .....	5	5	5
25.3 Other goods and services from Federal sources .....	4	4	4
25.5 Research and development contracts .....	187	201	230
25.7 Operation and maintenance of equipment .....	1	4	4
26.0 Supplies and materials .....	1	2	2
31.0 Equipment .....	2	4	4
41.0 Grants, subsidies, and contributions .....	9	7	7
99.0 Direct obligations .....	269	311	341
99.0 Reimbursable obligations .....		7	13
99.9 Total new obligations, unexpired accounts .....	269	318	354

**COUNTERING WEAPONS OF MASS DESTRUCTION  
OFFICE**

*Federal Funds*

OPERATIONS AND SUPPORT

**Program and Financing** (in millions of dollars)

Identification code 070-0861-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0003 Capability and Operational Support .....	80	69	
0004 Mission Support .....	60	94	
0799 Total direct obligations .....	140	163	
0900 Total new obligations, unexpired accounts .....	140	163	
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	13	22	22
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	13		
1010 Unobligated balance transfer to other accts [070-0610] .....	-2		
1012 Unobligated balance transfers between expired and unexpired accounts .....	2		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	14	22	22
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	163	163	
1131 Unobligated balance of appropriations permanently reduced .....	-1		
1160 Appropriation, discretionary (total) .....	162	163	
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	1		
1701 Change in uncollected payments, Federal sources .....	-1		
1900 Budget authority (total) .....	162	163	
1930 Total budgetary resources available .....	176	185	22
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-14		
1941 Unexpired unobligated balance, end of year .....	22	22	22
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	112	94	104
3010 New obligations, unexpired accounts .....	140	163	
3011 Obligations ("upward adjustments"), expired accounts .....	4		
3020 Outlays (gross) .....	-147	-153	-83
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-14		
3050 Unpaid obligations, end of year .....	94	104	21
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-3	-3	-3
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	108	91	101
3200 Obligated balance, end of year .....	91	101	18

**Budget authority and outlays, net:**

Identification code	2025 actual	2026 est.	2027 est.
<b>Discretionary:</b>			
4000 Budget authority, gross .....	162	163	
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	72	77	
4011 Outlays from discretionary balances .....	75	76	83
4020 Outlays, gross (total) .....	147	153	83
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-1		
4033 Non-Federal sources .....	-3		
4040 Offsets against gross budget authority and outlays (total) ...	-4		
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1		
4052 Offsetting collections credited to expired accounts .....	3		
4060 Additional offsets against budget authority only (total) .....	4		
4070 Budget authority, net (discretionary) .....	162	163	
4080 Outlays, net (discretionary) .....	143	153	83
4180 Budget authority, net (total) .....	162	163	
4190 Outlays, net (total) .....	143	153	83

The Countering Weapons of Mass Destruction Office's (CWMD) Operations and Support account supported the development of counter WMD capabilities through strategic planning and analysis; test and evaluation of chemical, biological, radiological, and nuclear detection technologies; procurement of chemical, biological, radiological, and nuclear equipment that can be carried, worn, or easily moved to support operational end-users, and assisting Department of Homeland Security operational components and other agencies in defining requirements necessary to achieve their mission. The Operations and Support functions are transferred in the Budget to U.S. Customs and Border Protection and the Cybersecurity and Infrastructure Security Agency.

**Object Classification** (in millions of dollars)

Identification code 070-0861-0-1-751	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	34	40	
11.5 Other personnel compensation .....	1	2	
11.8 Special personal services payments .....	1	4	
11.9 Total personnel compensation .....	36	46	
12.1 Civilian personnel benefits .....	13	15	
21.0 Travel and transportation of persons .....	2	2	
25.1 Advisory and assistance services .....	30	37	
25.2 Other services from non-Federal sources .....	14	17	
25.3 Other goods and services from Federal sources .....	17	18	
25.4 Operation and maintenance of facilities .....		3	
25.5 Research and development contracts .....	1		
25.7 Operation and maintenance of equipment .....	19	19	
26.0 Supplies and materials .....	3	3	
31.0 Equipment .....	3	3	
41.0 Grants, subsidies, and contributions .....	2		
99.0 Direct obligations .....	140	163	
99.9 Total new obligations, unexpired accounts .....	140	163	

**Employment Summary**

Identification code 070-0861-0-1-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	221	221	

**RESEARCH AND DEVELOPMENT**

**Program and Financing** (in millions of dollars)

Identification code 070-0860-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0009 Transformational Research and Development .....	14	39	
0010 Technical Forensics .....	3	7	
0012 Detection Capability Development .....	6	15	

RESEARCH AND DEVELOPMENT—Continued  
Program and Financing—Continued

Identification code 070-0860-0-1-751	2025 actual	2026 est.	2027 est.
0900 Total new obligations, unexpired accounts .....	23	61	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	33	64	64
1010 Unobligated balance transfer to other accts [070-0610] .....	-5	.....	.....
1070 Unobligated balance (total) .....	28	64	64
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	61	61	.....
1120 Appropriations transferred to other acct [070-0610] .....	-2	.....	.....
1160 Appropriation, discretionary (total) .....	59	61	.....
1900 Budget authority (total) .....	59	61	.....
1930 Total budgetary resources available .....	87	125	64
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	64	64	64
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	75	45	58
3010 New obligations, unexpired accounts .....	23	61	.....
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-49	-48	-30
3041 Recoveries of prior year unpaid obligations, expired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	45	58	28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	75	45	58
3200 Obligated balance, end of year .....	45	58	28
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	59	61	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	6	.....
4011 Outlays from discretionary balances .....	47	42	30
4020 Outlays, gross (total) .....	49	48	30
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total) .....	-1	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	59	61	.....
4080 Outlays, net (discretionary) .....	48	48	30
4180 Budget authority, net (total) .....	59	61	.....
4190 Outlays, net (total) .....	48	48	30

The Countering Weapons of Mass Destruction Office's (CWMD) Research and Development account provided funds to identify, explore, and demonstrate new technologies and capabilities that will help enable the Department of Homeland Security and its partners to detect, identify, prevent, and protect against, weapons of mass destruction and chemical, biological, radiological, and nuclear threats and incidents. CWMD worked closely with operational customers to ensure the effective transition of new technologies to the field. This account supported basic, applied, and developmental projects that prioritized the delivery of capability into the hands of the operator. The funds also supported cooperative agreements to carry out research & development within CWMDs mission space. The Budget transfers all CWMD Research and Development to the Cybersecurity and Infrastructure Security Agency (CISA).

Object Classification (in millions of dollars)

Identification code 070-0860-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services .....	7	27	.....
25.2 Other services from non-Federal sources .....	1	.....	.....
25.3 Other goods and services from Federal sources .....	1	.....	.....
25.5 Research and development contracts .....	10	20	.....

31.0 Equipment .....	4	14	.....
99.0 Direct obligations .....	23	61	.....
99.9 Total new obligations, unexpired accounts .....	23	61	.....

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

Program and Financing (in millions of dollars)

Identification code 070-0862-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0006 Large Scale Detection Systems .....	22	36	.....
0007 Portable Detection Systems .....	10	6	.....
0799 Total direct obligations .....	32	42	.....
0900 Total new obligations, unexpired accounts .....	32	42	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	30	52	52
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	30	.....	.....
1021 Recoveries of prior year unpaid obligations .....	12	.....	.....
1070 Unobligated balance (total) .....	42	52	52
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	42	42	.....
1900 Budget authority (total) .....	42	42	.....
1930 Total budgetary resources available .....	84	94	52
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	52	52	52
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	90	55	25
3010 New obligations, unexpired accounts .....	32	42	.....
3020 Outlays (gross) .....	-52	-72	-25
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	55	25	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	90	55	25
3200 Obligated balance, end of year .....	55	25	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	42	42	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	17	.....
4011 Outlays from discretionary balances .....	52	55	25
4020 Outlays, gross (total) .....	52	72	25
4180 Budget authority, net (total) .....	42	42	.....
4190 Outlays, net (total) .....	52	72	25

The Countering Weapons of Mass Destruction Office's (CWMD) Procurement, Construction, and Improvements account supported the acquisition and deployment of chemical, biological, radiological, and nuclear systems to support Department of Homeland Security operational components. The Budget places procurement of these systems like the Radiation Portal Monitors and Portable Detection Systems with the end users, such as U.S. Customs and Border Protection, Transportation Security Administration, U.S. Coast Guard, and U.S. Secret Service.

Object Classification (in millions of dollars)

Identification code 070-0862-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services .....	8	11	.....
25.2 Other services from non-Federal sources .....	20	22	.....
25.3 Other goods and services from Federal sources .....	4	9	.....
99.9 Total new obligations, unexpired accounts .....	32	42	.....

FEDERAL ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 070-0411-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0004 Training, Exercises, and Readiness .....	15	21	.....
0005 Securing the Cities .....	8	34	.....
0006 Biological Support .....	58	87	.....
0799 Total direct obligations .....	81	142	.....
0801 Reimbursable program activity .....	3	.....	.....
0900 Total new obligations, unexpired accounts .....	84	142	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	31	93	93
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	31	.....	.....
1021 Recoveries of prior year unpaid obligations .....	2	.....	.....
1070 Unobligated balance (total) .....	33	93	93
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	143	142	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	.....	.....
1701 Change in uncollected payments, Federal sources .....	-1	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	1	.....	.....
1900 Budget authority (total) .....	144	142	.....
1930 Total budgetary resources available .....	177	235	93
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	93	93	93
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	214	151	93
3010 New obligations, unexpired accounts .....	84	142	.....
3011 Obligations ("upward adjustments"), expired accounts .....	3	.....	.....
3020 Outlays (gross) .....	-146	-200	-74
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	151	93	19
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	.....	.....
3070 Change in uncollected pymts, Fed sources, unexpired .....	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	213	151	93
3200 Obligated balance, end of year .....	151	93	19
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	144	142	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	16	65	.....
4011 Outlays from discretionary balances .....	130	135	74
4020 Outlays, gross (total) .....	146	200	74
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	.....	.....
4033 Non-Federal sources .....	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total) .....	-5	.....	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1	.....	.....
4052 Offsetting collections credited to expired accounts .....	3	.....	.....
4060 Additional offsets against budget authority only (total) .....	4	.....	.....
4070 Budget authority, net (discretionary) .....	143	142	.....
4080 Outlays, net (discretionary) .....	141	200	74
4180 Budget authority, net (total) .....	143	142	.....
4190 Outlays, net (total) .....	141	200	74

The Countering Weapons of Mass Destruction Office's (CWMD) Federal Assistance account provided the funds for outreach efforts necessary to ensure Federal, State, local, territorial, and tribal (FSLTT) and international partners had the access and resources to support the threat detection mission. FSLTT support was focused on detecting devices or materials prior to their entry into the United States and maximizing the probability of an encounter prior to WMD materials reaching potential targets. The Federal Assistance

account provided resources for Securing the Cities (STC) and the Nation's biodetection system. The funds supported early warning and preparedness for biological and chemical events. The funds also supported SLTT radiological and nuclear detection efforts. The Budget transfers these functions and programs to the Cybersecurity and Infrastructure Security Agency (CISA).

Object Classification (in millions of dollars)

Identification code 070-0411-0-1-999	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
21.0 Travel and transportation of persons .....	1	1	.....
25.1 Advisory and assistance services .....	20	20	.....
25.2 Other services from non-Federal sources .....	2	2	.....
25.3 Other goods and services from Federal sources .....	2	2	.....
25.7 Operation and maintenance of equipment .....	3	20	.....
26.0 Supplies and materials .....	9	19	.....
31.0 Equipment .....	10	24	.....
41.0 Grants, subsidies, and contributions .....	34	54	.....
99.0 Direct obligations .....	81	142	.....
99.0 Reimbursable obligations .....	3	.....	.....
99.9 Total new obligations, unexpired accounts .....	84	142	.....

ADMINISTRATIVE PROVISIONS

SEC. 401. (a) Notwithstanding any other provision of law, funds otherwise made available to U.S. Citizenship and Immigration Services may be used to acquire, operate, equip, and dispose of up to 5 vehicles, for replacement only, for areas where the Administrator of General Services does not provide vehicles for lease.

(b) The Director of U.S. Citizenship and Immigration Services may authorize employees who are assigned to those areas to use such vehicles to travel between the employees' residences and places of employment.

SEC. 402. None of the funds appropriated by this Act may be used to process or approve a competition under Office of Management and Budget Circular A-76 for services provided by employees (including employees serving on a temporary or term basis) of U.S. Citizenship and Immigration Services of the Department of Homeland Security who are known as Immigration Information Officers, Immigration Service Analysts, Contact Representatives, Investigative Assistants, or Immigration Services Officers.

SEC. 403. Notwithstanding any other provision of law, any Federal funds made available to U.S. Citizenship and Immigration Services may be used for the collection and use of biometrics taken at a U.S. Citizenship and Immigration Services Application Support Center that is overseen virtually by U.S. Citizenship and Immigration Services personnel using appropriate technology.

SEC. 404. The Director of the Federal Law Enforcement Training Centers is authorized to distribute funds to Federal law enforcement agencies for expenses incurred participating in training accreditation.

SEC. 405. The Federal Law Enforcement Training Accreditation Board, including representatives from the Federal law enforcement community and non-Federal accreditation experts involved in law enforcement training, shall lead the Federal law enforcement training accreditation process to continue the implementation of measuring and assessing the quality and effectiveness of Federal law enforcement training programs, facilities, and instructors.

SEC. 406. (a) The Director of the Federal Law Enforcement Training Centers may accept transfers to its "Procurement, Construction, and Improvements" account from Government agencies requesting the construction of special use facilities, as authorized by the Economy Act (31 U.S.C. 1535(b)).

(b) The Federal Law Enforcement Training Centers shall maintain administrative control and ownership upon completion of such facilities.

SEC. 407. The functions of the Federal Law Enforcement Training Centers instructor or staff shall be classified as inherently governmental for purposes of the Federal Activities Inventory Reform Act of 1998 (31 U.S.C. 501 note).

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Governmental receipts:			
070-083400 Breached Bond Penalties .....	8	8	8

General Fund Receipt Accounts—Continued

	2025 actual	2026 est.	2027 est.
070-242600 Temporary L-1 Visa Fee Increase .....	2	1	1
070-242700 Temporary H-1B Visa Fee Increase .....	11	8	6
070-248600 Visa Integrity Fee .....		718	2,992
General Fund Governmental receipts .....	21	735	3,007
Offsetting receipts from the public:			
070-031100 Tonnage Duty Increases .....	32	34	35
070-090000 Passenger Security Fees Returned to the General Fund .....	1,600	1,640	1,680
070-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	138	22	22
070-242100 Marine Safety Fees .....	16	20	20
070-274030 Disaster Assistance, Downward Reestimates .....		32	
070-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	289		
070-090000 Passenger Security Fees Returned to the General Fund: Legislative proposal, subject to PAYGO .....			-1,680
General Fund Offsetting receipts from the public .....	2,075	1,748	77
Intragovernmental payments:			
070-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	124		
General Fund Intragovernmental payments .....	124		

GENERAL PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

SEC. 501. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 502. Subject to the requirements of section 503 of this Act, the unexpended balances of prior appropriations provided for activities in this Act may be transferred to appropriation accounts for such activities established pursuant to this Act, may be merged with funds in the applicable established accounts, and thereafter may be accounted for as one fund for the same time period as originally enacted.

SEC. 503. (a) None of the funds provided by this Act, provided by previous appropriations Acts to the components in or transferred to the Department of Homeland Security that remain available for obligation or expenditure in fiscal year 2027, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the components funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that—

(1) creates or eliminates a program, project, or activity, or increases funds for any program, project, or activity for which funds have been denied or restricted by the Congress;

(2) contracts out any function or activity presently performed by Federal employees or any new function or activity proposed to be performed by Federal employees in the President's budget proposal for fiscal year 2027 for the Department of Homeland Security;

(3) augments funding for existing programs, projects, or activities in excess of \$5,000,000 or 10 percent, whichever is less;

(4) reduces funding for any program, project, or activity, or numbers of personnel, by 10 percent or more; or

(5) results from any general savings from a reduction in personnel that would result in a change in funding levels for programs, projects, or activities as approved by the Congress.

(b) Subsection (a) shall not apply if the Committees on Appropriations of the House of Representatives and the Senate are notified at least 30 days in advance of such reprogramming.

(c) Up to 5 percent of any appropriation made available for the current fiscal year for the Department of Homeland Security by this Act or provided by previous appropriations Acts may be transferred between such appropriations if the Committees on Appropriations of the House of Representatives and the Senate are notified at least 30 days in advance of such transfer, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by such transfer.

(d) Notwithstanding subsections (a), (b), and (c), no funds shall be reprogrammed within or transferred between appropriations based upon an initial notification provided after June 15, except in extraordinary circumstances that imminently threaten the safety of human life or the protection of property.

(e) The notification thresholds and procedures set forth in subsections (a), (b), (c), and (d) shall apply to any use of deobligated balances of funds provided in

previous Department of Homeland Security Appropriations Acts that remain available for obligation in the current year.

(f) Notwithstanding subsection (c), the Secretary of Homeland Security may transfer to the fund established by 8 U.S.C. 1101 note, up to \$20,000,000 from appropriations available to the Department of Homeland Security: Provided, That any amounts transferred to the fund shall remain available until expended: Provided further, That the Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 5 days in advance of such transfer.

SEC. 504. (a) Section 504 of the Department of Homeland Security Appropriations Act, 2017 (division F of Public Law 115-31), related to the operations of a working capital fund, shall apply with respect to funds made available in this Act in the same manner as such section applied to funds made available in that Act.

(b) Funds from such working capital fund may be obligated and expended in anticipation of reimbursements from components of the Department of Homeland Security.

SEC. 505. (a) Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2027, as recorded in the financial records at the time of a reprogramming notification, but not later than June 30, 2028, from appropriations for "Operations and Support" for fiscal year 2027 in this Act shall remain available through September 30, 2028, in the account and for the purposes for which the appropriations were provided.

(b) Prior to the obligation of such funds, a notification shall be submitted to the Committees on Appropriations of the House of Representatives and the Senate in accordance with section 503 of this Act.

SEC. 506. (a) Funds made available by this Act for intelligence activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during fiscal year 2027 until the enactment of an Act authorizing intelligence activities for fiscal year 2027.

(b) Amounts described in subsection (a) made available for "Intelligence, Analysis, and Situational Awareness—Operations and Support" that exceed the amounts in such authorization for such account shall be transferred to and merged with amounts made available under the heading "Office of the Secretary and Executive Management—Operations and Support".

(c) Prior to the obligation of any funds transferred under subsection (b), the Department shall brief the Committees on Appropriations of the House of Representatives and the Senate on a plan for the use of such funds.

SEC. 507. (a) The Secretary of Homeland Security, or the designee of the Secretary, shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 3 full business days in advance of—

(1) making or awarding a grant allocation or grant in excess of \$1,000,000;

(2) making or awarding a contract, other transaction agreement, or task or delivery order on a multiple award contract, or to issue a letter of intent totaling in excess of \$4,000,000;

(3) awarding a task or delivery order requiring an obligation of funds in an amount greater than \$10,000,000 from multi-year Department of Homeland Security funds;

(4) making a sole-source grant award; or

(5) announcing publicly the intention to make or award items under paragraph (1), (2), (3), or (4), including a contract covered by the Federal Acquisition Regulation.

(b) If the Secretary of Homeland Security determines that compliance with this section would pose a substantial risk to human life, health, or safety, an award may be made without notification, and the Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate not later than 5 full business days after such an award is made or letter issued.

(c) A notification under this section—

(1) may not involve funds that are not available for obligation; and

(2) shall include the amount of the award; the fiscal year for which the funds for the award were appropriated; the type of contract; and the account from which the funds are being drawn.

SEC. 508. Notwithstanding any other provision of law, no agency shall purchase, construct, or lease any additional facilities, except within or contiguous to existing locations, to be used for the purpose of conducting Federal law enforcement training without advance notification to the Committees on Appropriations of the House of Representatives and the Senate, except that the Federal Law Enforcement Training Centers is authorized to obtain the temporary use of additional facilities by lease, contract, or other agreement for training that cannot be accommodated in existing Centers' facilities.

SEC. 509. None of the funds appropriated or otherwise made available by this Act may be used for expenses for any construction, repair, alteration, or acquisition project for which a prospectus otherwise required under chapter 33 of title 40, United States Code, has not been approved, except that necessary funds may be

expended for each project for required expenses for the development of a proposed prospectus.

SEC. 510. Sections 522 and 530 of the Department of Homeland Security Appropriations Act, 2008 (division E of Public Law 110–161; 121 Stat. 2073 and 2074) shall apply with respect to funds made available in this Act in the same manner as such sections applied to funds made available in that Act.

SEC. 511. (a) None of the funds made available in this Act may be used in contravention of the applicable provisions of the Buy American Act.

(b) For purposes of subsection (a), the term "Buy American Act" means chapter 83 of title 41, United States Code.

SEC. 512. None of the funds made available in this Act may be used to amend the oath of allegiance required by section 337 of the Immigration and Nationality Act (8 U.S.C. 1448).

SEC. 513. (a) None of the funds provided or otherwise made available in this Act shall be available to carry out section 872 of the Homeland Security Act of 2002 (6 U.S.C. 452) unless explicitly authorized by the Congress.

(b) Subsection (a) shall not apply to the use of such section 872—

(1) to allocate or reallocate the functions of the Assistant Secretary for the Countering Weapons of Mass Destruction Office to other officers and organizational units within the Department; or

(2) to allocate or reallocate any other functions of the Countering Weapons of Mass Destruction Office to other offices and organizational units within the Department.

(c) The Secretary of Homeland Security may transfer funds made available in prior appropriations Acts to the Countering Weapons of Mass Destruction Office between any appropriations available to the Department of Homeland Security as necessary to carry out the purposes described in subsection (b).

SEC. 514. None of the funds made available in this Act may be used for planning, testing, piloting, or developing a national identification card.

SEC. 515. Any official that is required by this Act to report or to certify to the Committees on Appropriations of the House of Representatives and the Senate may not delegate such authority to perform that act unless specifically authorized herein.

SEC. 516. None of the funds made available in this Act may be used for first-class travel by the employees of agencies funded by this Act in contravention of sections 301–10.100 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. 517. None of the funds made available in this Act may be used to employ workers described in section 274A(h)(3) of the Immigration and Nationality Act (8 U.S.C. 1324a(h)(3)).

SEC. 518. Notwithstanding any other provision of this Act, none of the funds appropriated or otherwise made available by this Act may be used to pay award or incentive fees for contractor performance that has been judged to be below satisfactory performance or performance that does not meet the basic requirements of a contract.

SEC. 519. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, territorial, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. 520. None of the funds made available in this Act may be used by a Federal law enforcement officer to facilitate the transfer of an operable firearm to an individual if the Federal law enforcement officer knows or suspects that the individual is an agent of a drug cartel unless law enforcement personnel of the United States continuously monitor or control the firearm at all times.

SEC. 521. (a) None of the funds made available in this Act may be used to pay for the travel to or attendance of more than 50 employees of a single component of the Department of Homeland Security, who are stationed in the United States, at a single international conference unless the Secretary of Homeland Security, or a designee, determines that such attendance is in the national interest and notifies the Committees on Appropriations of the House of Representatives and the Senate within at least 10 days of that determination and the basis for that determination.

(b) For purposes of this section the term "international conference" shall mean a conference occurring outside of the United States attended by representatives of the United States Government and of foreign governments, international organizations, or nongovernmental organizations.

(c) The total cost to the Department of Homeland Security of any such conference shall not exceed \$500,000.

(d) Employees who attend a conference virtually without travel away from their permanent duty station within the United States shall not be counted for purposes of this section, and the prohibition contained in this section shall not apply to payments for the costs of attendance for such employees.

SEC. 522. None of the funds made available in this Act, or made available to the Department of Homeland Security in fiscal year 2027 under any other provision of law, may be used to reimburse any Federal department or agency for its participation in a National Special Security Event.

SEC. 523. (a) None of the funds made available to the Department of Homeland Security by this or any other Act may be obligated for the implementation of any structural pay reform or the introduction of any new position classification that will affect more than 100 full-time positions or costs more than \$5,000,000 in a single year before the end of the 30-day period beginning on the date on which the Secretary of Homeland Security submits to Congress a notification that includes—

(1) the number of full-time positions affected by such change;

(2) funding required for such change for the current fiscal year and through the Future Years Homeland Security Program;

(3) justification for such change; and

(4) for a structural pay reform, an analysis of compensation alternatives to such change that were considered by the Department.

(b) Subsection (a) shall not apply to such change if—

(1) it was proposed in the President's budget proposal for the fiscal year funded by this Act; and

(2) funds for such change have not been explicitly denied or restricted in this Act.

SEC. 524. (a) Any agency receiving funds made available in this Act shall, subject to subsections (b) and (c), post on the public website of that agency any report required to be submitted by the Committees on Appropriations of the House of Representatives and the Senate in this Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

(1) the public posting of the report compromises homeland or national security; or

(2) the report contains proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the Committees on Appropriations of the House of Representatives and the Senate for not less than 45 days except as otherwise specified in law.

SEC. 525. (a) Funding provided in this Act for "Operations and Support" may be used for minor procurement, construction, and improvements.

(b) For purposes of subsection (a), "minor" refers to end items with a unit cost of \$250,000 or less for personal property, and \$2,000,000 or less for real property.

SEC. 526. The authority provided by section 532 of the Department of Homeland Security Appropriations Act, 2018 (Public Law 115–141) regarding primary and secondary schooling of dependents shall continue in effect during fiscal year 2027.

SEC. 527. (a) Except as provided in subsection (b), none of the funds made available in this Act may be used to place restraints on a woman in the custody of the Department of Homeland Security (including during transport, in a detention facility, or at an outside medical facility) who is pregnant or in post-delivery recuperation.

(b) Subsection (a) shall not apply with respect to a pregnant woman if—

(1) an appropriate official of the Department of Homeland Security makes an individualized determination that the woman—

(A) is a serious flight risk, and such risk cannot be prevented by other means; or

(B) poses an immediate and serious threat to harm herself or others that cannot be prevented by other means; or

(2) a medical professional responsible for the care of the pregnant woman determines that the use of therapeutic restraints is appropriate for the medical safety of the woman.

(c) If a pregnant woman is restrained pursuant to subsection (b), only the safest and least restrictive restraints, as determined by the appropriate medical professional treating the woman, may be used. In no case may restraints be used on a woman who is in active labor or delivery, and in no case may a pregnant woman be restrained in a face-down position with four-point restraints, on her back, or in a restraint belt that constricts the area of the pregnancy. A pregnant woman who is immobilized by restraints shall be positioned, to the maximum extent feasible, on her left side.

SEC. 528. (a) None of the funds made available by this Act may be used to destroy any document, recording, or other record pertaining to any—

(1) death of,

(2) potential sexual assault or abuse perpetrated against, or

(3) allegation of abuse, criminal activity, or disruption committed by

an individual held in the custody of the Department of Homeland Security.

(b) The records referred to in subsection (a) shall be made available, in accordance with applicable laws and regulations, and Federal rules governing disclosure in litigation, to an individual who has been charged with a crime, been placed into

segregation, or otherwise punished as a result of an allegation described in paragraph (3), upon the request of such individual.

SEC. 529. Section 519 of division F of Public Law 114–113, regarding a prohibition on funding for any position designated as a Principal Federal Official, shall apply with respect to any Federal funds in the same manner as such section applied to funds made available in that Act.

SEC. 530. (a) Not later than 10 days after a determination is made by the President to evaluate and initiate protection under any authority for a former or retired Government official or employee, or for an individual who, during the duration of the directed protection, will become a former or retired Government official or employee (referred to in this section as a "covered individual"), the Secretary of Homeland Security shall submit a notification to congressional leadership and the Committees on Appropriations of the House of Representatives and the Senate, the Committees on the Judiciary of the House of Representatives and the Senate, the Committee on Homeland Security of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Committee on Oversight and Reform of the House of Representatives (referred to in this section as the "appropriate congressional committees").

(b) Such notification may be submitted in classified form, if necessary, and in consultation with the Director of National Intelligence or the Director of the Federal Bureau of Investigation, as appropriate, and shall include the threat assessment, scope of the protection, and the anticipated cost and duration of such protection.

(c) Not later than 15 days before extending, or 30 days before terminating, protection for a covered individual, the Secretary of Homeland Security shall submit a notification regarding the extension or termination and any change to the threat assessment to the congressional leadership and the appropriate congressional committees.

(d) Not later than 45 days after the date of enactment of this Act, and quarterly thereafter, the Secretary shall submit a report to the congressional leadership and the appropriate congressional committees, which may be submitted in classified form, if necessary, detailing each covered individual, and the scope and associated cost of protection.

SEC. 531. None of the funds made available by this Act may be obligated or expended to implement the Arms Trade Treaty until the Senate approves a resolution of ratification for the Treaty.

SEC. 532. No Federal funds made available to the Department of Homeland Security may be used to enter into a procurement contract, memorandum of understanding, or cooperative agreement with, or make a grant to, or provide a loan or guarantee to, any entity identified under section 1260H of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283) or any subsidiary of such entity.

SEC. 533. Funds made available in this Act or any other Act for Operations and Support may be used for the necessary expenses of providing an employee emergency back-up care program.