

## DEPARTMENT OF WAR

### MILITARY PERSONNEL ACTIVE AND RESERVE FORCES

These appropriations finance the personnel costs of the Active, Reserve, and Guard forces of the Army, Navy, Marine Corps, Air Force, and Space Force. They include pay and allowances for officers, enlisted personnel, cadets and midshipmen; accruals for retirement and health benefits; and costs for permanent change of station travel, inactive duty and active duty training, enlistment, reenlistment and affiliation bonuses, special and incentive pays, and other personnel costs outlays.

Because the Administration recognizes the importance of our Warfighters and their families, the Budget funds a military pay raise of 7 percent for all military personnel ranked E-5 and below, 6 percent for E-6 to O-3, and 5 percent for O-4 and above. This enduring investment, far above the standard annual military pay raise, builds on the President's recruiting and retention success by doubling down on the Administration's goal to restore America's fighting force.

With this increase, military salaries—defined as Regular Military Compensation, which includes basic pay, a tax-free allowance for housing or the value of in-kind housing, a tax-free allowance for subsistence (food), and the related tax savings—will average more than \$90,000 for enlisted personnel and more than \$155,400 for officers in FY 2027. Many military personnel also receive one-time or annual bonuses, monthly special pays, and other significant non-cash benefits and allowances, including comprehensive health care.

The Ronald W. Reagan National Defense Authorization Act for Fiscal Year 2005 (P.L. 108–375) provided permanent, indefinite appropriations to finance the cost of accruing TRICARE benefits of uniformed service-members. These costs are included in the Department of War discretionary total.

The following summary table reflects the FY 2026 Consolidated Appropriations (P.L. 119–75), the FY 2027 military personnel appropriation request, and the additional amounts for TRICARE accrual funded from permanent, indefinite authority. The total FY 2027 military personnel requirements are \$205,121 million.

|   | MILITARY PERSONNEL TOTALS WITH TRICARE ACCRUAL AMOUNTS <sup>1,2</sup> |  |
|---|---|--|
|   | 2026<br>Appropriation<br>Enacted<br>(\$ mil)<br>With Accrual          | 2027<br>Appropriation<br>Request<br>(\$ mil)<br>With Accrual |
| Military Personnel, Army .....                          | 54,538  | 56,568   |
| Tricare accrual (permanent, indefinite authority) ..... | 3,551   | 3,972  |
| <b>Total, Military Personnel, Army .....</b>            | <b>58,089</b>   | <b>60,540</b>  |
| Military Personnel, Navy .....                          | 40,545  | 43,455   |
| Tricare accrual (permanent, indefinite authority) ..... | 2,681   | 3,023  |
| <b>Total, Military Personnel, Navy .....</b>            | <b>43,226</b>   | <b>46,478</b>  |
| Military Personnel, Marine Corps .....                  | 16,990  | 17,853   |
| Tricare accrual (permanent, indefinite authority) ..... | 1,348   | 1,492  |
| <b>Total, Military Personnel, Marine Corps .....</b>    | <b>18,338</b>   | <b>19,345</b>  |
| Military Personnel, Air Force .....                     | 38,768  | 40,886   |
| Tricare accrual (permanent, indefinite authority) ..... | 2,515   | 2,806  |
| <b>Total, Military Personnel, Air Force .....</b>       | <b>41,283</b>   | <b>43,692</b>  |
| Military Personnel, Space Force .....                   | 1,494   | 1,825  |
| Tricare accrual (permanent, indefinite authority) ..... | 82  | 100  |
| <b>Total, Military Personnel, Space Force .....</b>     | <b>1,576</b>  | <b>1,925</b>   |
| Reserve Personnel, Army .....                           | 5,734   | 6,003  |
| Tricare accrual (permanent, indefinite authority) ..... | 578   | 640  |
| <b>Total, Reserve Personnel, Army .....</b>             | <b>6,312</b>  | <b>6,643</b>   |
| Reserve Personnel, Navy .....                           | 2,712   | 2,798  |
| Tricare accrual (permanent, indefinite authority) ..... | 218   | 242  |

|   |                |                |
|---|----------------|----------------|
| Total, Reserve Personnel, Navy .....                    | 2,930          | 3,040          |
| Reserve Personnel, Marine Corps .....                   | 1,003          | 1,066          |
| Tricare accrual (permanent, indefinite authority) ..... | 108            | 123            |
| <b>Total, Reserve Personnel, Marine Corps .....</b>     | <b>1,111</b>   | <b>1,189</b>   |
| Reserve Personnel, Air Force .....                      | 2,701          | 2,844          |
| Tricare accrual (permanent, indefinite authority) ..... | 226            | 247            |
| <b>Total, Reserve Personnel, Air Force .....</b>        | <b>2,927</b>   | <b>3,091</b>   |
| National Guard Personnel, Army .....                    | 10,477         | 11,555         |
| Tricare accrual (permanent, indefinite authority) ..... | 1,102          | 1,239          |
| <b>Total, National Guard Personnel, Army .....</b>      | <b>11,579</b>  | <b>12,794</b>  |
| National Guard Personnel, Air Force .....               | 5,467          | 5,918          |
| Tricare accrual (permanent, indefinite authority) ..... | 431            | 465            |
| <b>Total, National Guard Personnel, Air Force .....</b> | <b>5,898</b>   | <b>6,383</b>   |
| Total, Appropriated Military Personnel Accounts .....   | 180,430        | 190,772        |
| Total, Permanent, Indefinite Authority .....            | 12,840         | 14,349         |
| <b>Total, Military Personnel .....</b>                  | <b>193,270</b> | <b>205,121</b> |

<sup>1</sup> Direct.

<sup>2</sup> Totals may not add due to rounding.

### ACTIVE FORCES

#### YEAR-END NUMBER

|                                     | 2025 actual | 2026 est. <sup>1</sup> | 2027 est. |
|-------------------------------------|-------------|------------------------|-----------|
| Defense total .....                 | 1,298,099   | 1,321,916              | 1,342,900 |
| Officers .....                      | 235,575     | 238,257                | 240,814   |
| Enlisted .....                      | 1,049,509   | 1,070,609              | 1,089,254 |
| Academy cadets and midshipmen ..... | 13,015      | 13,050                 | 12,832    |
| Army .....                          | 454,637     | 459,767                | 469,000   |
| Officers .....                      | 92,142      | 92,224                 | 92,273    |
| Enlisted .....                      | 358,011     | 363,052                | 372,245   |
| Military Academy cadets .....       | 4,484       | 4,491                  | 4,482     |
| Navy .....                          | 341,109     | 352,820                | 356,600   |
| Officers .....                      | 55,832      | 56,863                 | 57,938    |
| Enlisted .....                      | 280,816     | 291,515                | 294,312   |
| Naval Academy midshipmen .....      | 4,461       | 4,442                  | 4,350     |
| Marine Corps .....                  | 173,249     | 172,804                | 173,700   |
| Officers .....                      | 21,515      | 21,713                 | 21,700    |
| Enlisted .....                      | 151,734     | 151,091                | 152,000   |
| Air Force .....                     | 319,119     | 325,868                | 330,400   |
| Officers .....                      | 61,437      | 62,581                 | 62,700    |
| Enlisted .....                      | 253,612     | 259,170                | 263,700   |
| Air Force Academy cadets .....      | 4,070       | 4,117                  | 4,000     |
| Space Force .....                   | 9,985       | 10,657                 | 13,200    |
| Officer .....                       | 4,649       | 4,876                  | 6,203     |
| Enlisted .....                      | 5,336       | 5,781                  | 6,997     |

<sup>1</sup> The FY 2026 column reflects the projected end strength levels.

### RESERVE FORCES

The number of National Guard and Reserve personnel estimated to participate in the Selected Reserve training programs and the number of full-time active duty military personnel provided for are summarized in the following table.

#### YEAR-END NUMBER

|                             | 2025 actual | 2026 est. <sup>1</sup> | 2027 est. |
|-----------------------------|-------------|------------------------|-----------|
| Defense total .....         | 760,210     | 769,916                | 769,300   |
| Trained inactive duty ..... | 608,436     | 617,164                | 625,788   |
| Training pipeline .....     | 60,192      | 60,447                 | 50,988    |
| Full-time active duty ..... | 91,582      | 92,305                 | 95,524    |
| Army Reserve .....          | 169,519     | 172,000                | 172,000   |
| Trained inactive duty ..... | 142,808     | 144,685                | 146,289   |
| Training pipeline .....     | 9,972       | 10,804                 | 9,200     |
| Full-time active duty ..... | 16,739      | 16,511                 | 16,511    |
| Navy Reserve .....          | 58,165      | 58,453                 | 56,500    |
| Trained inactive duty ..... | 47,064      | 47,759                 | 45,293    |
| Training pipeline .....     | 992         | 279                    | 558       |
| Full-time active duty ..... | 10,109      | 10,415                 | 10,649    |

YEAR-END NUMBER—Continued

|                       | 2025 actual | 2026 est. <sup>1</sup> | 2027 est. |
|-----------------------|-------------|------------------------|-----------|
| Marine Corps Reserve  | 33,071      | 33,863                 | 34,700    |
| Trained inactive duty | 28,093      | 28,563                 | 29,295    |
| Training pipeline     | 2,589       | 2,901                  | 3,006     |
| Full-time active duty | 2,389       | 2,399                  | 2,399     |
| Air Force Reserve     | 65,465      | 66,300                 | 67,400    |
| Trained inactive duty | 56,083      | 57,553                 | 58,394    |
| Training pipeline     | 3,307       | 2,594                  | 2,728     |
| Full-time active duty | 6,075       | 6,153                  | 6,278     |
| Army National Guard   | 328,870     | 333,000                | 331,300   |
| Trained inactive duty | 264,012     | 266,518                | 269,161   |
| Training pipeline     | 34,344      | 35,637                 | 30,985    |
| Full-time active duty | 30,514      | 30,845                 | 31,154    |
| Air National Guard    | 105,120     | 106,300                | 107,400   |
| Trained inactive duty | 70,376      | 72,086                 | 77,356    |
| Training pipeline     | 8,988       | 8,232                  | 4,511     |
| Full-time active duty | 25,756      | 25,982                 | 25,533    |

<sup>1</sup> The 2026 column reflects the FY 2026 projected end strength levels.

The Reserve Officers' Training Corps (ROTC) program provides training for reserve and regular officer candidates who have enrolled in the course while attending a college at which an ROTC unit has been established. College graduates who satisfactorily complete the advanced course of the program are commissioned and may be ordered to active duty for a minimum of three years.

The Reserve Officers' Training Corps Vitalization Act of 1964, as amended, authorizes a limited number of scholarships for ROTC students on a competitive basis. Successful candidates for the scholarships generally serve a minimum period of four years on active duty upon graduation and appointment as a commissioned officer. A number of scholarship recipients will fulfill their entire obligation in the Reserve components.

The Armed Forces Health Professions Scholarship Program provides a source of active duty commissioned officers for the various health professions.

The numbers of commissioned officers graduated from these programs are summarized below:

|  | 2025 actual | 2026 est. <sup>1</sup> | 2027 est. |
|--|-------------|------------------------|-----------|
| <b>ROTC:</b>                           |             |                        |           |
| Army                                   | 5,400       | 5,100                  | 5,000     |
| Navy                                   | 659         | 1,078                  | 1,178     |
| Air Force                              | 1,954       | 1,819                  | 2,066     |
| Total                                  | 8,013       | 7,997                  | 8,244     |
| <b>Marine Corps officer candidates</b> | 362         | 358                    | 358       |
| Total                                  | 362         | 358                    | 358       |
| <b>Health Professions scholarship:</b> |             |                        |           |
| Army                                   | 411         | 428                    | 455       |
| Navy                                   | 338         | 354                    | 348       |
| Air Force                              | 381         | 409                    | 432       |
| Total                                  | 1,130       | 1,191                  | 1,235     |

Federal Funds

MILITARY PERSONNEL, ARMY

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Army on active duty (except members of reserve components provided for elsewhere), cadets, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$56,567,970,000, of which \$1,992,390,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

| Identification code 021-2010-0-1-051           | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>        |             |           |           |
| 0001 Pay and allowances of officers            | 16,716      | 17,121    | 17,347    |
| 0002 Pay and allowances of enlisted personnel  | 31,424      | 33,213    | 36,878    |
| 0003 Pay and Allowances of Cadets              | 113         | 116       | 121       |
| 0004 Subsistence of enlisted personnel         | 2,650       | 2,646     | 1,992     |
| 0005 Permanent change of station travel        | 2,091       | 2,299     |           |
| 0006 Other military personnel costs            | 243         | 226       | 229       |
| 0799 Total direct obligations                  | 53,237      | 55,621    | 56,567    |
| 0801 Reimbursable program activity             | 652         | 344       | 371       |
| 0900 Total new obligations, unexpired accounts | 53,889      | 55,965    | 56,938    |

Budgetary resources:

|   |        |        |        |
|---|--------|--------|--------|
| <b>Unobligated balance:</b>   |        |        |        |
| 1000 Unobligated balance brought forward, Oct 1                       | 18     | 1,432  | 6      |
| 1001 Discretionary unobligated balance brought fwd, Oct 1             | 18     |        |        |
| 1011 Unobligated balance transfer from other acct [097-0801]          | 39     |        |        |
| 1020 Adjustment of unobligated bal brought forward, Oct 1             |        | -54    |        |
| 1020 Adjustment of unobligated bal brought forward, Oct 1             |        | -295   |        |
| 1029 Other balances withdrawn to Treasury                             | -1     |        |        |
| 1033 Recoveries of prior year paid obligations                        | 1      |        |        |
| 1070 Unobligated balance (total)                                      | 57     | 1,083  | 6      |
| <b>Budget authority:</b>  |        |        |        |
| <b>Appropriations, discretionary:</b>                                 |        |        |        |
| 1100 Appropriation  | 51,181 | 54,538 | 56,568 |
| 1120 Appropriations transferred to other acct [097-0105]              | -1     |        |        |
| 1121 Appropriations transferred from other acct [097-0100]            | 1,640  |        |        |
| 1121 Appropriations transferred from other acct [097-0105]            | 11     |        |        |
| 1121 Appropriations transferred from other acct [021-2020]            | 130    |        |        |
| 1121 Appropriations transferred from other acct [021-2031]            | 85     |        |        |
| 1121 Appropriations transferred from other acct [021-2032]            | 107    |        |        |
| 1121 Appropriations transferred from other acct [021-2034]            | 24     |        |        |
| 1121 Appropriations transferred from other acct [021-2035]            | 4      |        |        |
| 1160 Appropriation, discretionary (total)                             | 53,181 | 54,538 | 56,568 |
| <b>Appropriations, mandatory:</b>                                     |        |        |        |
| 1200 Appropriation  | 1,432  |        |        |
| <b>Spending authority from offsetting collections, discretionary:</b> |        |        |        |
| 1700 Collected  | 118    | 350    | 380    |
| 1701 Change in uncollected payments, Federal sources                  | 365    |        |        |
| 1750 Spending auth from offsetting collections, disc (total)          | 483    | 350    | 380    |
| <b>Spending authority from offsetting collections, mandatory:</b>     |        |        |        |
| 1800 Collected  | 168    |        |        |
| 1900 Budget authority (total)   | 55,264 | 54,888 | 56,948 |
| 1930 Total budgetary resources available                              | 55,321 | 55,971 | 56,954 |
| <b>Memorandum (non-add) entries:</b>                                  |        |        |        |
| 1941 Unexpired unobligated balance, end of year                       | 1,432  | 6      | 16     |

Change in obligated balance:

|   |         |         |         |
|---|---------|---------|---------|
| <b>Unpaid obligations:</b>                                  |         |         |         |
| 3000 Unpaid obligations, brought forward, Oct 1             | 3,977   | 4,656   | 4,077   |
| 3010 New obligations, unexpired accounts                    | 53,889  | 55,965  | 56,938  |
| 3011 Obligations ("upward adjustments"), expired accounts   | 1,663   |         |         |
| 3020 Outlays (gross)  | -53,122 | -56,544 | -56,564 |
| 3041 Recoveries of prior year unpaid obligations, expired   | -1,751  |         |         |
| 3050 Unpaid obligations, end of year                        | 4,656   | 4,077   | 4,451   |
| <b>Uncollected payments:</b>                                |         |         |         |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | -720    | -574    | -574    |
| 3070 Change in uncollected pymts, Fed sources, unexpired    | -365    |         |         |
| 3071 Change in uncollected pymts, Fed sources, expired      | 511     |         |         |
| 3090 Uncollected pymts, Fed sources, end of year            | -574    | -574    | -574    |
| <b>Memorandum (non-add) entries:</b>                        |         |         |         |
| 3100 Obligated balance, start of year                       | 3,257   | 4,082   | 3,503   |
| 3200 Obligated balance, end of year                         | 4,082   | 3,503   | 3,877   |

Budget authority and outlays, net:

|   |        |        |        |
|---|--------|--------|--------|
| <b>Discretionary:</b>   |        |        |        |
| 4000 Budget authority, gross                                    | 53,664 | 54,888 | 56,948 |
| <b>Outlays, gross:</b>  |        |        |        |
| 4010 Outlays from new discretionary authority                   | 49,598 | 51,888 | 53,837 |
| 4011 Outlays from discretionary balances                        | 3,356  | 3,224  | 2,727  |
| 4020 Outlays, gross (total)                                     | 52,954 | 55,112 | 56,564 |
| <b>Offsets against gross budget authority and outlays:</b>      |        |        |        |
| <b>Offsetting collections (collected) from:</b>                 |        |        |        |
| 4030 Federal sources  | -531   | -350   | -380   |
| 4033 Non-Federal sources  | -41    |        |        |
| 4040 Offsets against gross budget authority and outlays (total) | -572   | -350   | -380   |

|   |   |        |        |
|---|---|--------|--------|
| Additional offsets against gross budget authority only: |   |        |        |
| 4050  | Change in uncollected pymts, Fed sources, unexpired .....           | -365   |        |
| 4052  | Offsetting collections credited to expired accounts .....           | 453    |        |
| 4053  | Recoveries of prior year paid obligations, unexpired accounts ..... | 1      |        |
| 4060  | Additional offsets against budget authority only (total) .....      | 89     |        |
| 4070  | Budget authority, net (discretionary) .....                         | 53,181 | 54,538 |
| 4080  | Outlays, net (discretionary) .....                                  | 52,382 | 54,762 |
| Mandatory:  |   |        |        |
| 4090  | Budget authority, gross .....                                       | 1,600  |        |
| Outlays, gross:   |   |        |        |
| 4100  | Outlays from new mandatory authority .....                          | 168    |        |
| 4101  | Outlays from mandatory balances .....                               |        | 1,432  |
| 4110  | Outlays, gross (total) .....  | 168    | 1,432  |
| Offsets against gross budget authority and outlays:     |   |        |        |
| Offsetting collections (collected) from:                |   |        |        |
| 4120  | Federal sources .....   | -168   |        |
| 4180  | Budget authority, net (total) .....                                 | 54,613 | 54,538 |
| 4190  | Outlays, net (total) .....  | 52,382 | 56,184 |

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

|                                      |  |             |           |           |
|--------------------------------------|--|-------------|-----------|-----------|
| Identification code 021-2010-0-1-051 |  | 2025 actual | 2026 est. | 2027 est. |
| Direct obligations:                  |  |             |           |           |
| Personnel compensation:              |  |             |           |           |
| 11.6                                 | Military personnel—basic allowance for housing ..... | 8,811       | 9,947     | 9,502     |
| 11.7                                 | Military personnel .....                             | 30,472      | 31,738    | 33,883    |
| 11.9                                 | Total personnel compensation .....                   | 39,283      | 41,685    | 43,385    |
| 12.2                                 | Military personnel benefits .....                    | 6,887       | 6,659     | 5,966     |
| 12.2                                 | Military personnel benefits .....                    | 5,101       | 5,313     | 5,347     |
| 21.0                                 | Travel and transportation of persons .....           | 367         | 326       | 338       |
| 22.0                                 | Transportation of things .....                       | 1,393       | 1,448     | 1,340     |
| 25.7                                 | Operation and maintenance of equipment .....         | 16          | 14        | 16        |
| 26.0                                 | Supplies and materials .....                         | 140         | 131       | 130       |
| 42.0                                 | Insurance claims and indemnities .....               | 48          | 43        | 43        |
| 43.0                                 | Interest and dividends .....                         | 2           | 2         | 2         |
| 99.0                                 | Direct obligations .....                             | 53,237      | 55,621    | 56,567    |
| 99.0                                 | Reimbursable obligations .....                       | 652         | 344       | 371       |
| 99.9                                 | Total new obligations, unexpired accounts .....      | 53,889      | 55,965    | 56,938    |

**MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, ARMY**

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

|   |   |             |           |           |
|---|---|-------------|-----------|-----------|
| Identification code 021-1004-0-1-051      |   | 2025 actual | 2026 est. | 2027 est. |
| <b>Obligations by program activity:</b>   |   |             |           |           |
| 0001                                      | Health care contribution - Officers .....                           | 640         | 731       | 797       |
| 0002                                      | Health care contribution - Enlisted .....                           | 2,382       | 2,821     | 3,175     |
| 0900                                      | Total new obligations, unexpired accounts (object class 12.2) ..... | 3,022       | 3,552     | 3,972     |
| <b>Budgetary resources:</b>               |   |             |           |           |
| Budget authority:                         |   |             |           |           |
| Appropriations, discretionary:            |   |             |           |           |
| 1100                                      | Appropriation .....   | 3,022       | 3,552     | 3,972     |
| 1930                                      | Total budgetary resources available .....                           | 3,022       | 3,552     | 3,972     |
| <b>Change in obligated balance:</b>       |   |             |           |           |
| Unpaid obligations:                       |   |             |           |           |
| 3010                                      | New obligations, unexpired accounts .....                           | 3,022       | 3,552     | 3,972     |
| 3020                                      | Outlays (gross) .....   | -3,022      | -3,552    | -3,972    |
| <b>Budget authority and outlays, net:</b> |   |             |           |           |
| Discretionary:                            |   |             |           |           |
| 4000                                      | Budget authority, gross .....                                       | 3,022       | 3,552     | 3,972     |
| Outlays, gross:                           |   |             |           |           |
| 4010                                      | Outlays from new discretionary authority .....                      | 3,022       | 3,552     | 3,972     |
| 4180                                      | Budget authority, net (total) .....                                 | 3,022       | 3,552     | 3,972     |
| 4190                                      | Outlays, net (total) .....  | 3,022       | 3,552     | 3,972     |

izational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Navy on active duty (except members of the Reserve provided for elsewhere), midshipmen, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$43,455,235,000, of which \$1,179,715,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

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

|  |   |             |           |           |
|--|---|-------------|-----------|-----------|
| Identification code 017-1453-0-1-051                           |   | 2025 actual | 2026 est. | 2027 est. |
| <b>Obligations by program activity:</b>                        |   |             |           |           |
| 0001   | Pay and allowances of officers .....                          | 10,368      | 10,898    | 11,242    |
| 0002   | Pay and allowances of enlisted .....                          | 25,589      | 27,116    | 30,779    |
| 0003   | Pay and allowances of cadets .....                            | 115         | 120       | 125       |
| 0004   | Subsistence of enlisted personnel .....                       | 1,597       | 1,670     |           |
| 0005   | Permanent change of station travel .....                      | 1,241       | 1,323     | 1,180     |
| 0006   | Other military personnel costs .....                          | 100         | 121       | 129       |
| 0799   | Total direct obligations .....                                | 39,010      | 41,248    | 43,455    |
| 0801   | Reimbursable program activity .....                           | 469         | 477       | 474       |
| 0900   | Total new obligations, unexpired accounts .....               | 39,479      | 41,725    | 43,929    |
| <b>Budgetary resources:</b>                                    |   |             |           |           |
| Unobligated balance:   |   |             |           |           |
| 1000   | Unobligated balance brought forward, Oct 1 .....              | 1           | 927       | 4         |
| 1001   | Discretionary unobligated balance brought fwd, Oct 1 .....    | 1           |           |           |
| 1011   | Unobligated balance transfer from other acct [097-0100] ..... | 32          |           |           |
| 1011   | Unobligated balance transfer from other acct [097-0801] ..... | 33          |           |           |
| 1020   | Adjustment of unobligated bal brought forward, Oct 1 .....    |             | -216      |           |
| 1020   | Adjustment of unobligated bal brought forward, Oct 1 .....    |             | -7        |           |
| 1070   | Unobligated balance (total) .....                             | 66          | 704       | 4         |
| Budget authority:  |   |             |           |           |
| Appropriations, discretionary:                                 |   |             |           |           |
| 1100   | Appropriation .....   | 38,813      | 40,545    | 43,455    |
| 1120   | Appropriations transferred to other acct [097-0105] .....     | -1          |           |           |
| 1120   | Appropriations transferred to other acct [097-0400] .....     | -9          |           |           |
| 1120   | Appropriations transferred to other acct [017-1105] .....     | -35         |           |           |
| 1120   | Appropriations transferred to other acct [017-1405] .....     | -7          |           |           |
| 1120   | Appropriations transferred to other acct [021-2020] .....     | -3          |           |           |
| 1120   | Appropriations transferred to other acct [057-3850] .....     | -18         |           |           |
| 1121   | Appropriations transferred from other acct [097-0100] .....   | 227         |           |           |
| 1121   | Appropriations transferred from other acct [097-0105] .....   | 8           |           |           |
| 1121   | Appropriations transferred from other acct [017-1507] .....   | 5           |           |           |
| 1160   | Appropriation, discretionary (total) .....                    | 38,980      | 40,545    | 43,455    |
| Appropriations, mandatory:                                     |   |             |           |           |
| 1200   | Appropriation .....   | 927         |           |           |
| Spending authority from offsetting collections, discretionary: |   |             |           |           |
| 1700   | Collected .....   | 286         | 480       | 610       |
| 1701   | Change in uncollected payments, Federal sources .....         | 8           |           |           |
| 1750   | Spending auth from offsetting collections, disc (total) ..... | 294         | 480       | 610       |
| Spending authority from offsetting collections, mandatory:     |   |             |           |           |
| 1800   | Collected .....   | 210         |           |           |
| 1900   | Budget authority (total) .....                                | 40,411      | 41,025    | 44,065    |
| 1930   | Total budgetary resources available .....                     | 40,477      | 41,729    | 44,069    |
| Memorandum (non-add) entries:                                  |   |             |           |           |
| 1940   | Unobligated balance expiring .....                            | -71         |           |           |
| 1941   | Unexpired unobligated balance, end of year .....              | 927         | 4         | 140       |
| <b>Change in obligated balance:</b>                            |   |             |           |           |
| Unpaid obligations:  |   |             |           |           |
| 3000   | Unpaid obligations, brought forward, Oct 1 .....              | 2,031       | 2,246     | 2,733     |
| 3010   | New obligations, unexpired accounts .....                     | 39,479      | 41,725    | 43,929    |
| 3011   | Obligations ("upward adjustments"), expired accounts .....    | 414         |           |           |
| 3020   | Outlays (gross) .....   | -39,115     | -41,238   | -43,717   |
| 3041   | Recoveries of prior year unpaid obligations, expired .....    | -563        |           |           |
| 3050   | Unpaid obligations, end of year .....                         | 2,246       | 2,733     | 2,945     |
| Uncollected payments:  |   |             |           |           |
| 3060   | Uncollected pymts, Fed sources, brought forward, Oct 1 .....  | -13         | -8        | -8        |
| 3070   | Change in uncollected pymts, Fed sources, unexpired .....     | -8          |           |           |
| 3071   | Change in uncollected pymts, Fed sources, expired .....       | 13          |           |           |
| 3090   | Uncollected pymts, Fed sources, end of year .....             | -8          | -8        | -8        |
| Memorandum (non-add) entries:                                  |   |             |           |           |
| 3100   | Obligated balance, start of year .....                        | 2,018       | 2,238     | 2,725     |
| 3200   | Obligated balance, end of year .....                          | 2,238       | 2,725     | 2,937     |

**MILITARY PERSONNEL, NAVY**

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organ-

MILITARY PERSONNEL, NAVY—Continued  
Program and Financing—Continued

| Identification code 017-1453-0-1-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Budget authority and outlays, net:</b>                            |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                   | 39,274      | 41,025    | 44,065    |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                  | 37,168      | 38,998    | 41,892    |
| 4011 Outlays from discretionary balances .....                       | 1,737       | 1,320     | 1,825     |
| 4020 Outlays, gross (total) .....                                    | 38,905      | 40,318    | 43,717    |
| Offsets against gross budget authority and outlays:                  |             |           |           |
| Offsetting collections (collected) from:                             |             |           |           |
| 4030 Federal sources .....   | -315        | -480      | -610      |
| 4033 Non-Federal sources .....                                       | -3          |           |           |
| 4040 Offsets against gross budget authority and outlays (total) .... | -318        | -480      | -610      |
| Additional offsets against gross budget authority only:              |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....       | -8          |           |           |
| 4052 Offsetting collections credited to expired accounts .....       | 32          |           |           |
| 4060 Additional offsets against budget authority only (total) .....  | 24          |           |           |
| 4070 Budget authority, net (discretionary) .....                     | 38,980      | 40,545    | 43,455    |
| 4080 Outlays, net (discretionary) .....                              | 38,587      | 39,838    | 43,107    |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                   | 1,137       |           |           |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                      | 210         |           |           |
| 4101 Outlays from mandatory balances .....                           |             | 920       |           |
| 4110 Outlays, gross (total) .....                                    | 210         | 920       |           |
| Offsets against gross budget authority and outlays:                  |             |           |           |
| Offsetting collections (collected) from:                             |             |           |           |
| 4120 Federal sources .....   | -175        |           |           |
| 4123 Non-Federal sources .....                                       | -35         |           |           |
| 4130 Offsets against gross budget authority and outlays (total) .... | -210        |           |           |
| 4160 Budget authority, net (mandatory) .....                         | 927         |           |           |
| 4170 Outlays, net (mandatory) .....                                  |             | 920       |           |
| 4180 Budget authority, net (total) .....                             | 39,907      | 40,545    | 43,455    |
| 4190 Outlays, net (total) .....                                      | 38,587      | 40,758    | 43,107    |

Object Classification (in millions of dollars)

| Identification code 017-1453-0-1-051                      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:                                       |             |           |           |
| Personnel compensation:                                   |             |           |           |
| 11.6 Military personnel—basic allowance for housing ..... | 8,184       | 9,198     | 9,704     |
| 11.7 Military personnel .....                             | 21,134      | 23,727    | 24,948    |
| 11.9 Total personnel compensation .....                   | 29,318      | 32,925    | 34,652    |
| 12.2 Military personnel benefits .....                    | 7,362       | 4,630     | 7,530     |
| 12.2 Military personnel benefits .....                    | 338         | 2,369     |           |
| 13.0 Benefits for former personnel .....                  | 38          | 48        | 51        |
| 21.0 Travel and transportation of persons .....           | 648         | 305       | 354       |
| 22.0 Transportation of things .....                       | 576         | 825       | 798       |
| 25.3 Other goods and services from Federal sources .....  | 9           |           |           |
| 25.7 Operation and maintenance of equipment .....         |             | 15        | 17        |
| 25.8 Subsistence and support of persons .....             | 26          |           | 24        |
| 26.0 Supplies and materials .....                         | 689         | 104       |           |
| 31.0 Equipment .....                                      | 6           |           |           |
| 42.0 Insurance claims and indemnities .....               |             | 3         | 4         |
| 43.0 Interest and dividends .....                         |             | 24        | 25        |
| 99.0 Direct obligations .....                             | 39,010      | 41,248    | 43,455    |
| 99.0 Reimbursable obligations .....                       | 469         | 477       | 474       |
| 99.9 Total new obligations, unexpired accounts .....      | 39,479      | 41,725    | 43,929    |

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NAVY

Program and Financing (in millions of dollars)

| Identification code 017-1000-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Health care contribution - Officers .....                           | 385         | 446       | 495       |
| 0002 Health care contribution - Enlisted .....                           | 1,879       | 2,235     | 2,528     |
| 0900 Total new obligations, unexpired accounts (object class 12.2) ..... | 2,264       | 2,681     | 3,023     |

Budgetary resources:

|  |       |       |       |
|--|-------|-------|-------|
| Budget authority:                              |       |       |       |
| Appropriations, discretionary:                 |       |       |       |
| 1100 Appropriation .....                       | 2,264 | 2,681 | 3,023 |
| 1930 Total budgetary resources available ..... | 2,264 | 2,681 | 3,023 |

Change in obligated balance:

|  |        |        |        |
|--|--------|--------|--------|
| Unpaid obligations:                            |        |        |        |
| 3010 New obligations, unexpired accounts ..... | 2,264  | 2,681  | 3,023  |
| 3020 Outlays (gross) .....                     | -2,264 | -2,681 | -3,023 |

Budget authority and outlays, net:

|   |       |       |       |
|---|-------|-------|-------|
| Discretionary:                                      |       |       |       |
| 4000 Budget authority, gross .....                  | 2,264 | 2,681 | 3,023 |
| Outlays, gross:                                     |       |       |       |
| 4010 Outlays from new discretionary authority ..... | 2,264 | 2,681 | 3,023 |
| 4180 Budget authority, net (total) .....            | 2,264 | 2,681 | 3,023 |
| 4190 Outlays, net (total) .....                     | 2,264 | 2,681 | 3,023 |

MILITARY PERSONNEL, MARINE CORPS

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Marine Corps on active duty (except members of the Reserve provided for elsewhere); and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$17,853,485,000, of which \$529,783,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

| Identification code 017-1105-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>              |             |           |           |
| 0001 Pay and allowances of officers .....            | 3,716       | 3,944     | 4,043     |
| 0002 Pay and allowances of enlisted personnel .....  | 11,095      | 11,886    | 13,249    |
| 0004 Subsistence of enlisted personnel .....         | 952         | 969       |           |
| 0005 Permanent change of station travel .....        | 496         | 598       | 530       |
| 0006 Other military personnel costs .....            | 28          | 29        | 31        |
| 0799 Total direct obligations .....                  | 16,287      | 17,426    | 17,853    |
| 0801 Reimbursable program activity .....             | 15          | 26        | 15        |
| 0900 Total new obligations, unexpired accounts ..... | 16,302      | 17,452    | 17,868    |

Budgetary resources:

|  |        |        |        |
|--|--------|--------|--------|
| Unobligated balance:   |        |        |        |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 2      | 393    | 2      |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....    | 2      |        |        |
| 1011 Unobligated balance transfer from other acct [097-0801] ..... | 8      |        |        |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    |        | 39     |        |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    |        | 2      |        |
| 1070 Unobligated balance (total) .....                             | 10     | 434    | 2      |
| Budget authority:  |        |        |        |
| Appropriations, discretionary:                                     |        |        |        |
| 1100 Appropriation .....   | 16,151 | 16,990 | 17,853 |
| 1121 Appropriations transferred from other acct [097-0100] .....   | 25     |        |        |
| 1121 Appropriations transferred from other acct [097-0105] .....   | 1      |        |        |
| 1121 Appropriations transferred from other acct [017-1319] .....   | 50     |        |        |
| 1121 Appropriations transferred from other acct [017-1453] .....   | 35     |        |        |
| 1121 Appropriations transferred from other acct [017-1506] .....   | 4      |        |        |
| 1121 Appropriations transferred from other acct [017-1507] .....   | 35     |        |        |
| 1160 Appropriation, discretionary (total) .....                    | 16,301 | 16,990 | 17,853 |
| Appropriations, mandatory:   |        |        |        |
| 1200 Appropriation .....   | 395    |        |        |
| Spending authority from offsetting collections, discretionary:     |        |        |        |
| 1700 Collected .....   | 16     | 30     | 88     |
| Spending authority from offsetting collections, mandatory:         |        |        |        |
| 1800 Collected .....   | 11     |        |        |
| 1900 Budget authority (total) .....                                | 16,723 | 17,020 | 17,941 |
| 1930 Total budgetary resources available .....                     | 16,733 | 17,454 | 17,943 |
| Memorandum (non-add) entries:                                      |        |        |        |
| 1940 Unobligated balance expiring .....                            | -38    |        |        |
| 1941 Unexpired unobligated balance, end of year .....              | 393    | 2      | 75     |

| <b>Change in obligated balance:</b>                     |   |         |         |         |
|---|---|---------|---------|---------|
| Unpaid obligations:                                     |   |         |         |         |
| 3000  | Unpaid obligations, brought forward, Oct 1 .....                | 1,028   | 1,119   | 1,615   |
| 3010  | New obligations, unexpired accounts .....                       | 16,302  | 17,452  | 17,868  |
| 3011  | Obligations ("upward adjustments"), expired accounts .....      | 105     |         |         |
| 3020  | Outlays (gross) .....   | -16,183 | -16,956 | -17,881 |
| 3041  | Recoveries of prior year unpaid obligations, expired .....      | -133    |         |         |
| 3050  | Unpaid obligations, end of year .....                           | 1,119   | 1,615   | 1,602   |
| Uncollected payments:                                   |   |         |         |         |
| 3060  | Uncollected pymts, Fed sources, brought forward, Oct 1 .....    | -1      | -1      | -1      |
| 3090  | Uncollected pymts, Fed sources, end of year .....               | -1      | -1      | -1      |
| Memorandum (non-add) entries:                           |   |         |         |         |
| 3100  | Obligated balance, start of year .....                          | 1,027   | 1,118   | 1,614   |
| 3200  | Obligated balance, end of year .....                            | 1,118   | 1,614   | 1,601   |
| <b>Budget authority and outlays, net:</b>               |   |         |         |         |
| Discretionary:  |   |         |         |         |
| 4000  | Budget authority, gross .....                                   | 16,317  | 17,020  | 17,941  |
| Outlays, gross:   |   |         |         |         |
| 4010  | Outlays from new discretionary authority .....                  | 15,283  | 15,916  | 16,781  |
| 4011  | Outlays from discretionary balances .....                       | 900     | 643     | 1,100   |
| 4020  | Outlays, gross (total) .....                                    | 16,183  | 16,559  | 17,881  |
| Offsets against gross budget authority and outlays:     |   |         |         |         |
| Offsetting collections (collected) from:                |   |         |         |         |
| 4030  | Federal sources .....   | -16     | -30     | -88     |
| 4033  | Non-Federal sources .....                                       | -8      |         |         |
| 4040  | Offsets against gross budget authority and outlays (total) .... | -24     | -30     | -88     |
| Additional offsets against gross budget authority only: |   |         |         |         |
| 4052  | Offsetting collections credited to expired accounts .....       | 8       |         |         |
| 4060  | Additional offsets against budget authority only (total) .....  | 8       |         |         |
| 4070  | Budget authority, net (discretionary) .....                     | 16,301  | 16,990  | 17,853  |
| 4080  | Outlays, net (discretionary) .....                              | 16,159  | 16,529  | 17,793  |
| Mandatory:  |   |         |         |         |
| 4090  | Budget authority, gross .....                                   | 406     |         |         |
| Outlays, gross:   |   |         |         |         |
| 4101  | Outlays from mandatory balances .....                           |         | 397     |         |
| Offsets against gross budget authority and outlays:     |   |         |         |         |
| Offsetting collections (collected) from:                |   |         |         |         |
| 4123  | Non-Federal sources .....                                       | -11     |         |         |
| 4180  | Budget authority, net (total) .....                             | 16,696  | 16,990  | 17,853  |
| 4190  | Outlays, net (total) .....                                      | 16,148  | 16,926  | 17,793  |

| <b>Budgetary resources:</b>               |  |        |        |        |
|---|--|--------|--------|--------|
| Budget authority:                         |  |        |        |        |
| Appropriations, discretionary:            |  |        |        |        |
| 1100                                      | Appropriation .....                            | 1,176  | 1,348  | 1,492  |
| 1930                                      | Total budgetary resources available .....      | 1,176  | 1,348  | 1,492  |
| <b>Change in obligated balance:</b>       |  |        |        |        |
| Unpaid obligations:                       |  |        |        |        |
| 3010                                      | New obligations, unexpired accounts .....      | 1,176  | 1,348  | 1,492  |
| 3020                                      | Outlays (gross) .....                          | -1,176 | -1,348 | -1,492 |
| <b>Budget authority and outlays, net:</b> |  |        |        |        |
| Discretionary:                            |  |        |        |        |
| 4000                                      | Budget authority, gross .....                  | 1,176  | 1,348  | 1,492  |
| Outlays, gross:                           |  |        |        |        |
| 4010                                      | Outlays from new discretionary authority ..... | 1,176  | 1,348  | 1,492  |
| 4180                                      | Budget authority, net (total) .....            | 1,176  | 1,348  | 1,492  |
| 4190                                      | Outlays, net (total) .....                     | 1,176  | 1,348  | 1,492  |

**MILITARY PERSONNEL, AIR FORCE**

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Air Force on active duty (except members of reserve components provided for elsewhere), cadets, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$40,885,692,000, of which \$1,817,244,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

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

| Identification code 057-3500-0-1-051    | 2025 actual                                     | 2026 est. | 2027 est. |        |
|---|---|-----------|-----------|--------|
| <b>Obligations by program activity:</b> |   |           |           |        |
| 0001                                    | Pay and allowances of officers .....            | 11,520    | 12,215    | 12,532 |
| 0002                                    | Pay and allowances of enlisted personnel .....  | 22,412    | 23,503    | 26,302 |
| 0003                                    | Pay and Allowances of Cadets .....              | 102       | 105       | 112    |
| 0004                                    | Subsistence of enlisted personnel .....         | 1,581     | 1,668     |        |
| 0005                                    | Permanent change of station travel .....        | 1,520     | 1,938     | 1,817  |
| 0006                                    | Other military personnel costs .....            | 121       | 144       | 123    |
| 0799                                    | Total direct obligations .....                  | 37,256    | 39,573    | 40,886 |
| 0801                                    | Reimbursable program activity .....             | 512       | 515       | 529    |
| 0900                                    | Total new obligations, unexpired accounts ..... | 37,768    | 40,088    | 41,415 |

| <b>Budgetary resources:</b>                                    |   |        |        |        |
|--|---|--------|--------|--------|
| Unobligated balance:   |   |        |        |        |
| 1000   | Unobligated balance brought forward, Oct 1 .....              | 6      | 961    | 3      |
| 1001   | Discretionary unobligated balance brought fwd, Oct 1 .....    | 6      |        |        |
| 1011   | Unobligated balance transfer from other acct [097-0100] ..... | 21     |        |        |
| 1011   | Unobligated balance transfer from other acct [097-0801] ..... | 85     |        |        |
| 1020   | Adjustment of unobligated bal brought forward, Oct 1 .....    |        | -147   |        |
| 1020   | Adjustment of unobligated bal brought forward, Oct 1 .....    |        | -6     |        |
| 1070   | Unobligated balance (total) .....                             | 112    | 808    | 3      |
| Budget authority:  |   |        |        |        |
| Appropriations, discretionary:                                 |   |        |        |        |
| 1100   | Appropriation .....   | 37,023 | 38,768 | 40,886 |
| 1120   | Appropriations transferred to other acct [097-0105] .....     | -1     |        |        |
| 1121   | Appropriations transferred from other acct [097-0100] .....   | 92     |        |        |
| 1121   | Appropriations transferred from other acct [097-0105] .....   | 4      |        |        |
| 1121   | Appropriations transferred from other acct [057-3010] .....   | 54     |        |        |
| 1121   | Appropriations transferred from other acct [057-3022] .....   | 30     |        |        |
| 1121   | Appropriations transferred from other acct [057-3080] .....   | 10     |        |        |
| 1121   | Appropriations transferred from other acct [057-3600] .....   | 6      |        |        |
| 1121   | Appropriations transferred from other acct [057-3620] .....   | 25     |        |        |
| 1160   | Appropriation, discretionary (total) .....                    | 37,243 | 38,768 | 40,886 |
| Appropriations, mandatory:                                     |   |        |        |        |
| 1200   | Appropriation .....   | 959    |        |        |
| Spending authority from offsetting collections, discretionary: |   |        |        |        |
| 1700   | Collected .....   | 166    | 515    | 530    |
| 1701   | Change in uncollected payments, Federal sources .....         | 142    |        |        |
| 1750   | Spending auth from offsetting collections, disc (total) ..... | 308    | 515    | 530    |
| Spending authority from offsetting collections, mandatory:     |   |        |        |        |
| 1800   | Collected .....   | 204    |        |        |

**MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, MARINE CORPS**

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

| Identification code 017-1001-0-1-051    | 2025 actual   | 2026 est. | 2027 est. |       |
|---|---|-----------|-----------|-------|
| <b>Obligations by program activity:</b> |   |           |           |       |
| 0001                                    | Health care contribution - Officers .....                           | 150       | 173       | 188   |
| 0002                                    | Health care contribution - Enlisted .....                           | 1,026     | 1,175     | 1,304 |
| 0900                                    | Total new obligations, unexpired accounts (object class 12.2) ..... | 1,176     | 1,348     | 1,492 |

MILITARY PERSONNEL, AIR FORCE—Continued  
Program and Financing—Continued

| Identification code 057-3500-0-1-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1900 Budget authority (total) .....                                  | 38,714      | 39,283    | 41,416    |
| 1930 Total budgetary resources available .....                       | 38,826      | 40,091    | 41,419    |
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                              | -97         |           |           |
| 1941 Unexpired unobligated balance, end of year .....                | 961         | 3         | 4         |
| <b>Change in obligated balance:</b>                                  |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                | 3,290       | 3,364     | 3,153     |
| 3010 New obligations, unexpired accounts .....                       | 37,768      | 40,088    | 41,415    |
| 3011 Obligations ("upward adjustments"), expired accounts .....      | 235         |           |           |
| 3020 Outlays (gross) .....   | -37,539     | -40,299   | -41,074   |
| 3041 Recoveries of prior year unpaid obligations, expired .....      | -390        |           |           |
| 3050 Unpaid obligations, end of year .....                           | 3,364       | 3,153     | 3,494     |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....    | -93         | -182      | -182      |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....       | -142        |           |           |
| 3071 Change in uncollected pymts, Fed sources, expired .....         | 53          |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....               | -182        | -182      | -182      |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                          | 3,197       | 3,182     | 2,971     |
| 3200 Obligated balance, end of year .....                            | 3,182       | 2,971     | 3,312     |
| <b>Budget authority and outlays, net:</b>                            |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                   | 37,551      | 39,283    | 41,416    |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                  | 35,167      | 36,569    | 38,554    |
| 4011 Outlays from discretionary balances .....                       | 2,168       | 2,777     | 2,520     |
| 4020 Outlays, gross (total) .....                                    | 37,335      | 39,346    | 41,074    |
| Offsets against gross budget authority and outlays:                  |             |           |           |
| Offsetting collections (collected) from:                             |             |           |           |
| 4030 Federal sources .....   | -257        | -515      | -530      |
| 4033 Non-Federal sources .....                                       | -9          |           |           |
| 4040 Offsets against gross budget authority and outlays (total) .... | -266        | -515      | -530      |
| Additional offsets against gross budget authority only:              |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....       | -142        |           |           |
| 4052 Offsetting collections credited to expired accounts .....       | 100         |           |           |
| 4060 Additional offsets against budget authority only (total) .....  | -42         |           |           |
| 4070 Budget authority, net (discretionary) .....                     | 37,243      | 38,768    | 40,886    |
| 4080 Outlays, net (discretionary) .....                              | 37,069      | 38,831    | 40,544    |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                   | 1,163       |           |           |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                      | 204         |           |           |
| 4101 Outlays from mandatory balances .....                           |             | 953       |           |
| 4110 Outlays, gross (total) .....                                    | 204         | 953       |           |
| Offsets against gross budget authority and outlays:                  |             |           |           |
| Offsetting collections (collected) from:                             |             |           |           |
| 4120 Federal sources .....   | -204        |           |           |
| 4180 Budget authority, net (total) .....                             | 38,202      | 38,768    | 40,886    |
| 4190 Outlays, net (total) .....                                      | 37,069      | 39,784    | 40,544    |

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

| Identification code 057-3500-0-1-051                      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:                                       |             |           |           |
| Personnel compensation:                                   |             |           |           |
| 11.6 Military personnel—basic allowance for housing ..... | 6,624       | 7,834     | 6,983     |
| 11.7 Military personnel .....                             | 20,724      | 21,843    | 23,866    |
| 11.9 Total personnel compensation .....                   | 27,348      | 29,677    | 30,849    |
| 12.2 Military personnel benefits .....                    | 4,795       | 4,622     | 4,226     |
| 12.2 Military personnel benefits .....                    | 3,605       | 3,376     | 4,027     |
| 13.0 Benefits for former personnel .....                  | 24          | 25        | 25        |
| 21.0 Travel and transportation of persons .....           | 335         | 722       | 406       |
| 22.0 Transportation of things .....                       | 991         | 1,017     | 1,174     |
| 25.7 Operation and maintenance of equipment .....         | 34          |           | 36        |
| 26.0 Supplies and materials .....                         | 99          | 108       | 118       |
| 42.0 Insurance claims and indemnities .....               | 25          | 24        | 25        |
| 43.0 Interest and dividends .....                         |             | 2         |           |
| 99.0 Direct obligations .....                             | 37,256      | 39,573    | 40,886    |
| 99.0 Reimbursable obligations .....                       | 512         | 515       | 529       |

|  |        |        |        |
|--|--------|--------|--------|
| 99.9 Total new obligations, unexpired accounts ..... | 37,768 | 40,088 | 41,415 |
|--|--------|--------|--------|

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, AIR FORCE

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

| Identification code 057-1007-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Health care contribution - Officers .....                           | 419         | 490       | 539       |
| 0002 Health care contribution - Enlisted .....                           | 1,773       | 2,025     | 2,267     |
| 0900 Total new obligations, unexpired accounts (object class 12.2) ..... | 2,192       | 2,515     | 2,806     |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 2,192       | 2,515     | 2,806     |
| 1930 Total budgetary resources available .....                           | 2,192       | 2,515     | 2,806     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           | 2,192       | 2,515     | 2,806     |
| 3020 Outlays (gross) .....   | -2,192      | -2,515    | -2,806    |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 2,192       | 2,515     | 2,806     |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      | 2,192       | 2,515     | 2,806     |
| 4180 Budget authority, net (total) .....                                 | 2,192       | 2,515     | 2,806     |
| 4190 Outlays, net (total) .....  | 2,192       | 2,515     | 2,806     |

MILITARY PERSONNEL, SPACE FORCE

*For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Space Force on duty as described in section 20108 of title 10, United States Code and cadets; for members of the Reserve Officers' Training Corps; for expenses authorized by section 16131 of title 10, United States Code; and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$1,824,853,000, of which \$77,942,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.*

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

| Identification code 057-3510-0-1-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                          |             |           |           |
| 0001 Pay and allowances of officers .....                        | 846         | 875       | 1,053     |
| 0002 Pay and allowances of enlisted personnel .....              | 502         | 546       | 692       |
| 0004 Subsistence of enlisted personnel .....                     | 27          | 29        |           |
| 0005 Permanent change of station travel .....                    | 47          | 79        | 78        |
| 0006 Other military personnel costs .....                        | 2           | 3         | 2         |
| 0799 Total direct obligations .....                              | 1,424       | 1,532     | 1,825     |
| 0900 Total new obligations, unexpired accounts .....             | 1,424       | 1,532     | 1,825     |
| <b>Budgetary resources:</b>                                      |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....            |             | 19        |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....  |             | 20        |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....  |             | -1        |           |
| 1070 Unobligated balance (total) .....                           |             | 38        |           |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                   |             |           |           |
| 1100 Appropriation .....   | 1,312       | 1,494     | 1,825     |
| 1121 Appropriations transferred from other acct [057-3700] ..... | 4           |           |           |
| 1121 Appropriations transferred from other acct [057-3850] ..... | 112         |           |           |
| 1160 Appropriation, discretionary (total) .....                  | 1,428       | 1,494     | 1,825     |
| Appropriations, mandatory:                                       |             |           |           |
| 1200 Appropriation .....   | 20          |           |           |

|                               |  |       |       |       |
|-------------------------------|--|-------|-------|-------|
| 1900                          | Budget authority (total) .....                   | 1,448 | 1,494 | 1,825 |
| 1930                          | Total budgetary resources available .....        | 1,448 | 1,532 | 1,825 |
| Memorandum (non-add) entries: |  |       |       |       |
| 1940                          | Unobligated balance expiring .....               | -5    |       |       |
| 1941                          | Unexpired unobligated balance, end of year ..... | 19    |       |       |

**Change in obligated balance:**

Unpaid obligations:

|      |  |        |        |        |
|------|--|--------|--------|--------|
| 3000 | Unpaid obligations, brought forward, Oct 1 ..... | 196    | 152    | 144    |
| 3010 | New obligations, unexpired accounts .....        | 1,424  | 1,532  | 1,825  |
| 3020 | Outlays (gross) .....                            | -1,468 | -1,540 | -1,794 |
| 3050 | Unpaid obligations, end of year .....            | 152    | 144    | 175    |

Memorandum (non-add) entries:

|      |  |     |     |     |
|------|--|-----|-----|-----|
| 3100 | Obligated balance, start of year ..... | 196 | 152 | 144 |
| 3200 | Obligated balance, end of year .....   | 152 | 144 | 175 |

**Budget authority and outlays, net:**

Discretionary:

|                 |  |       |       |       |
|-----------------|--|-------|-------|-------|
| 4000            | Budget authority, gross .....                  | 1,428 | 1,494 | 1,825 |
| Outlays, gross: |  |       |       |       |
| 4010            | Outlays from new discretionary authority ..... | 1,368 | 1,389 | 1,697 |
| 4011            | Outlays from discretionary balances .....      | 100   | 132   | 97    |
| 4020            | Outlays, gross (total) .....                   | 1,468 | 1,521 | 1,794 |

Mandatory:

|                 |                                       |       |       |       |
|-----------------|---------------------------------------|-------|-------|-------|
| 4090            | Budget authority, gross .....         | 20    |       |       |
| Outlays, gross: |                                       |       |       |       |
| 4101            | Outlays from mandatory balances ..... |       | 19    |       |
| 4180            | Budget authority, net (total) .....   | 1,448 | 1,494 | 1,825 |
| 4190            | Outlays, net (total) .....            | 1,468 | 1,540 | 1,794 |

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

| Identification code 057-3510-0-1-051 | 2025 actual  | 2026 est. | 2027 est. |       |
|--------------------------------------|--|-----------|-----------|-------|
| <b>Direct obligations:</b>           |  |           |           |       |
| <b>Personnel compensation:</b>       |  |           |           |       |
| 11.6                                 | Military personnel—basic allowance for housing ..... | 290       | 237       | 366   |
| 11.7                                 | Military personnel .....                             | 772       | 875       | 1,021 |
| 11.9                                 | Total personnel compensation .....                   | 1,062     | 1,112     | 1,387 |
| 12.2                                 | Military personnel benefits .....                    | 190       | 196       | 190   |
| 12.2                                 | Military personnel benefits .....                    | 129       | 149       | 172   |
| 13.0                                 | Benefits for former personnel .....                  | 1         | 1         | 1     |
| 21.0                                 | Travel and transportation of persons .....           | 9         | 28        | 15    |
| 22.0                                 | Transportation of things .....                       | 31        | 44        | 51    |
| 25.7                                 | Operation and maintenance of equipment .....         | 2         |           | 2     |
| 26.0                                 | Supplies and materials .....                         |           | 2         | 6     |
| 42.0                                 | Insurance claims and indemnities .....               |           |           | 1     |
| 99.9                                 | Total new obligations, unexpired accounts .....      | 1,424     | 1,532     | 1,825 |

**MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, SPACE FORCE**

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

| Identification code 057-1010-0-1-051    | 2025 actual   | 2026 est. | 2027 est. |     |
|---|---|-----------|-----------|-----|
| <b>Obligations by program activity:</b> |   |           |           |     |
| 0001                                    | Health care contribution - Officers .....                           | 32        | 38        | 47  |
| 0002                                    | Health care contribution - Enlisted .....                           | 35        | 44        | 53  |
| 0900                                    | Total new obligations, unexpired accounts (object class 12.2) ..... | 67        | 82        | 100 |
| <b>Budgetary resources:</b>             |   |           |           |     |
| Budget authority:                       |   |           |           |     |
| Appropriations, discretionary:          |   |           |           |     |
| 1100                                    | Appropriation .....   | 67        | 82        | 100 |
| 1930                                    | Total budgetary resources available .....                           | 67        | 82        | 100 |

**Change in obligated balance:**

Unpaid obligations:

|      |   |     |     |      |
|------|---|-----|-----|------|
| 3010 | New obligations, unexpired accounts ..... | 67  | 82  | 100  |
| 3020 | Outlays (gross) .....                     | -67 | -82 | -100 |

**Budget authority and outlays, net:**

Discretionary:

|                 |  |    |    |     |
|-----------------|--|----|----|-----|
| 4000            | Budget authority, gross .....                  | 67 | 82 | 100 |
| Outlays, gross: |  |    |    |     |
| 4010            | Outlays from new discretionary authority ..... | 67 | 82 | 100 |
| 4180            | Budget authority, net (total) .....            | 67 | 82 | 100 |

|      |                            |    |    |     |
|------|----------------------------|----|----|-----|
| 4190 | Outlays, net (total) ..... | 67 | 82 | 100 |
|------|----------------------------|----|----|-----|

**RESERVE PERSONNEL, ARMY**

*For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Army Reserve on active duty under sections 10211, 10302, and 7038 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$6,003,189,000.*

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

| Identification code 021-2070-0-1-051    | 2025 actual                                     | 2026 est. | 2027 est. |       |
|---|---|-----------|-----------|-------|
| <b>Obligations by program activity:</b> |   |           |           |       |
| 0001                                    | Reserve component training and support .....    | 5,537     | 5,818     | 6,003 |
| 0801                                    | Reimbursable program activity .....             | 37        | 51        | 51    |
| 0900                                    | Total new obligations, unexpired accounts ..... | 5,574     | 5,869     | 6,054 |

**Budgetary resources:**

Unobligated balance:

|      |  |  |    |   |
|------|--|--|----|---|
| 1000 | Unobligated balance brought forward, Oct 1 .....           |  | 18 | 2 |
| 1020 | Adjustment of unobligated bal brought forward, Oct 1 ..... |  | 69 |   |
| 1070 | Unobligated balance (total) .....                          |  | 87 | 2 |

Budget authority:

Appropriations, discretionary:

|  |   |       |       |       |
|--|---|-------|-------|-------|
| 1100   | Appropriation .....   | 5,491 | 5,734 | 6,003 |
| 1121   | Appropriations transferred from other acct [097-0100] .....   | 3     |       |       |
| 1121   | Appropriations transferred from other acct [097-0105] .....   | 1     |       |       |
| 1121   | Appropriations transferred from other acct [021-2020] .....   | 43    |       |       |
| 1160   | Appropriation, discretionary (total) .....                    | 5,538 | 5,734 | 6,003 |
| Appropriations, mandatory:                                     |   |       |       |       |
| 1200   | Appropriation .....   | 16    |       |       |
| Spending authority from offsetting collections, discretionary: |   |       |       |       |
| 1700   | Collected .....   | 33    | 50    | 50    |
| 1701   | Change in uncollected payments, Federal sources .....         | 5     |       |       |
| 1750   | Spending auth from offsetting collections, disc (total) ..... | 38    | 50    | 50    |
| 1900   | Budget authority (total) .....                                | 5,592 | 5,784 | 6,053 |
| 1930   | Total budgetary resources available .....                     | 5,592 | 5,871 | 6,055 |

Memorandum (non-add) entries:

|      |  |    |   |   |
|------|--|----|---|---|
| 1941 | Unexpired unobligated balance, end of year ..... | 18 | 2 | 1 |
|------|--|----|---|---|

**Change in obligated balance:**

Unpaid obligations:

|      |  |        |        |        |
|------|--|--------|--------|--------|
| 3000 | Unpaid obligations, brought forward, Oct 1 .....           | 666    | 604    | 458    |
| 3010 | New obligations, unexpired accounts .....                  | 5,574  | 5,869  | 6,054  |
| 3011 | Obligations ("upward adjustments"), expired accounts ..... | 251    |        |        |
| 3020 | Outlays (gross) .....                                      | -5,522 | -6,015 | -6,007 |
| 3041 | Recoveries of prior year unpaid obligations, expired ..... | -365   |        |        |
| 3050 | Unpaid obligations, end of year .....                      | 604    | 458    | 505    |

Uncollected payments:

|      |  |     |     |     |
|------|--|-----|-----|-----|
| 3060 | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -59 | -55 | -55 |
| 3070 | Change in uncollected pymts, Fed sources, unexpired .....    | -5  |     |     |
| 3071 | Change in uncollected pymts, Fed sources, expired .....      | 9   |     |     |
| 3090 | Uncollected pymts, Fed sources, end of year .....            | -55 | -55 | -55 |

Memorandum (non-add) entries:

|      |  |     |     |     |
|------|--|-----|-----|-----|
| 3100 | Obligated balance, start of year ..... | 607 | 549 | 403 |
| 3200 | Obligated balance, end of year .....   | 549 | 403 | 450 |

**Budget authority and outlays, net:**

Discretionary:

|   |  |       |       |       |
|---|--|-------|-------|-------|
| 4000  | Budget authority, gross .....                                    | 5,576 | 5,784 | 6,053 |
| Outlays, gross:   |  |       |       |       |
| 4010  | Outlays from new discretionary authority .....                   | 5,240 | 5,411 | 5,663 |
| 4011  | Outlays from discretionary balances .....                        | 282   | 588   | 344   |
| 4020  | Outlays, gross (total) .....                                     | 5,522 | 5,999 | 6,007 |
| Offsets against gross budget authority and outlays:     |  |       |       |       |
| Offsetting collections (collected) from:                |  |       |       |       |
| 4030  | Federal sources .....  | -37   | -50   | -50   |
| 4033  | Non-Federal sources .....  | -7    |       |       |
| 4040  | Offsets against gross budget authority and outlays (total) ..... | -44   | -50   | -50   |
| Additional offsets against gross budget authority only: |  |       |       |       |
| 4050  | Change in uncollected pymts, Fed sources, unexpired .....        | -5    |       |       |

RESERVE PERSONNEL, ARMY—Continued  
Program and Financing—Continued

| Identification code 021–2070–0–1–051                                | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 4052 Offsetting collections credited to expired accounts .....      | 11          |           |           |
| 4060 Additional offsets against budget authority only (total) ..... | 6           |           |           |
| 4070 Budget authority, net (discretionary) .....                    | 5,538       | 5,734     | 6,003     |
| 4080 Outlays, net (discretionary) .....                             | 5,478       | 5,949     | 5,957     |
| Mandatory:  |             |           |           |
| 4090 Budget authority, gross .....                                  | 16          |           |           |
| Outlays, gross:   |             |           |           |
| 4101 Outlays from mandatory balances .....                          |             | 16        |           |
| 4180 Budget authority, net (total) .....                            | 5,554       | 5,734     | 6,003     |
| 4190 Outlays, net (total) .....                                     | 5,478       | 5,965     | 5,957     |

Object Classification (in millions of dollars)

| Identification code 021–2070–0–1–051                      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:                                       |             |           |           |
| Personnel compensation:                                   |             |           |           |
| 11.6 Military personnel—basic allowance for housing ..... | 674         | 772       | 741       |
| 11.7 Military personnel .....                             | 3,225       | 3,320     | 3,526     |
| 11.9 Total personnel compensation .....                   | 3,899       | 4,092     | 4,267     |
| 12.2 Military personnel benefits .....                    | 761         | 769       | 685       |
| 12.2 Military personnel benefits .....                    | 505         | 599       | 695       |
| 21.0 Travel and transportation of persons .....           | 320         | 318       | 315       |
| 26.0 Supplies and materials .....                         | 43          | 39        | 40        |
| 42.0 Insurance claims and indemnities .....               | 9           | 1         | 1         |
| 99.0 Direct obligations .....                             | 5,537       | 5,818     | 6,003     |
| 99.0 Reimbursable obligations .....                       | 37          | 51        | 51        |
| 99.9 Total new obligations, unexpired accounts .....      | 5,574       | 5,869     | 6,054     |

of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$2,797,683,000.

Program and Financing (in millions of dollars)

| Identification code 017–1405–0–1–051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0001 Reserve component training and support .....                  | 2,603       | 2,754     | 2,798     |
| 0801 Reimbursable program activity .....                           | 11          | 42        | 43        |
| 0900 Total new obligations, unexpired accounts .....               | 2,614       | 2,796     | 2,841     |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              |             | 20        | 9         |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    |             | 23        |           |
| 1070 Unobligated balance (total) .....                             |             | 43        | 9         |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                     |             |           |           |
| 1100 Appropriation .....   | 2,567       | 2,712     | 2,798     |
| 1121 Appropriations transferred from other acct [097–0100] ...     | 1           |           |           |
| 1121 Appropriations transferred from other acct [017–1109] ...     | 35          |           |           |
| 1121 Appropriations transferred from other acct [017–1453] ...     | 7           |           |           |
| 1160 Appropriation, discretionary (total) .....                    | 2,610       | 2,712     | 2,798     |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 19          |           |           |
| Spending authority from offsetting collections, discretionary:     |             |           |           |
| 1700 Collected .....   | 9           | 50        | 50        |
| 1701 Change in uncollected payments, Federal sources .....         | 2           |           |           |
| 1750 Spending auth from offsetting collections, disc (total) ..... | 11          | 50        | 50        |
| 1900 Budget authority (total) .....                                | 2,640       | 2,762     | 2,848     |
| 1930 Total budgetary resources available .....                     | 2,640       | 2,805     | 2,857     |
| Memorandum (non-add) entries:                                      |             |           |           |
| 1940 Unobligated balance expiring .....                            | -6          |           |           |
| 1941 Unexpired unobligated balance, end of year .....              | 20          | 9         | 16        |

Change in obligated balance:

|   |        |        |        |
|---|--------|--------|--------|
| Unpaid obligations:   |        |        |        |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 144    | 161    | 197    |
| 3010 New obligations, unexpired accounts .....                    | 2,614  | 2,796  | 2,841  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 278    |        |        |
| 3020 Outlays (gross) .....  | -2,583 | -2,760 | -2,829 |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -292   |        |        |
| 3050 Unpaid obligations, end of year .....                        | 161    | 197    | 209    |
| Uncollected payments:   |        |        |        |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -24    | -15    | -15    |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....    | -2     |        |        |
| 3071 Change in uncollected pymts, Fed sources, expired .....      | 11     |        |        |
| 3090 Uncollected pymts, Fed sources, end of year .....            | -15    | -15    | -15    |
| Memorandum (non-add) entries:                                     |        |        |        |
| 3100 Obligated balance, start of year .....                       | 120    | 146    | 182    |
| 3200 Obligated balance, end of year .....                         | 146    | 182    | 194    |

Budget authority and outlays, net:

|   |       |       |       |
|---|-------|-------|-------|
| Discretionary:  |       |       |       |
| 4000 Budget authority, gross .....                                  | 2,621 | 2,762 | 2,848 |
| Outlays, gross:   |       |       |       |
| 4010 Outlays from new discretionary authority .....                 | 2,469 | 2,599 | 2,680 |
| 4011 Outlays from discretionary balances .....                      | 114   | 142   | 149   |
| 4020 Outlays, gross (total) .....                                   | 2,583 | 2,741 | 2,829 |
| Offsets against gross budget authority and outlays:                 |       |       |       |
| Offsetting collections (collected) from:                            |       |       |       |
| 4030 Federal sources .....  | -16   | -50   | -50   |
| 4040 Offsets against gross budget authority and outlays (total) ... | -16   | -50   | -50   |
| Additional offsets against gross budget authority only:             |       |       |       |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....      | -2    |       |       |
| 4052 Offsetting collections credited to expired accounts .....      | 7     |       |       |
| 4060 Additional offsets against budget authority only (total) ..... | 5     |       |       |
| 4070 Budget authority, net (discretionary) .....                    | 2,610 | 2,712 | 2,798 |
| 4080 Outlays, net (discretionary) .....                             | 2,567 | 2,691 | 2,779 |
| Mandatory:  |       |       |       |
| 4090 Budget authority, gross .....                                  | 19    |       |       |
| Outlays, gross:   |       |       |       |
| 4101 Outlays from mandatory balances .....                          |       | 19    |       |
| 4180 Budget authority, net (total) .....                            | 2,629 | 2,712 | 2,798 |
| 4190 Outlays, net (total) .....                                     | 2,567 | 2,710 | 2,779 |

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, RESERVE PERSONNEL,  
ARMY

Program and Financing (in millions of dollars)

| Identification code 021–1005–0–1–051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Health care contribution - Reserve component .....                  | 511         | 578       | 640       |
| 0900 Total new obligations, unexpired accounts (object class 12.2) ..... | 511         | 578       | 640       |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 511         | 578       | 640       |
| 1930 Total budgetary resources available .....                           | 511         | 578       | 640       |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           | 511         | 578       | 640       |
| 3020 Outlays (gross) .....   | -511        | -578      | -640      |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 511         | 578       | 640       |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      | 511         | 578       | 640       |
| 4180 Budget authority, net (total) .....                                 | 511         | 578       | 640       |
| 4190 Outlays, net (total) .....  | 511         | 578       | 640       |

RESERVE PERSONNEL, NAVY

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Navy Reserve on active duty under section 10211 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty, and expenses authorized by section 16131

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

| Identification code 017-1405-0-1-051                      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                                |             |           |           |
| <b>Personnel compensation:</b>                            |             |           |           |
| 11.6 Military personnel—basic allowance for housing ..... | 368         | 425       | 409       |
| 11.7 Military personnel .....                             | 1,446       | 1,444     | 1,574     |
| 11.9 Total personnel compensation .....                   | 1,814       | 1,869     | 1,983     |
| 12.2 Military personnel benefits .....                    | 303         | 311       | 547       |
| 12.2 Military personnel benefits .....                    | 238         | 306       | 237       |
| 21.0 Travel and transportation of persons .....           | 213         | 235       | .....     |
| 22.0 Transportation of things .....                       | 28          | 28        | 24        |
| 25.8 Subsistence and support of persons .....             | 1           | .....     | .....     |
| 26.0 Supplies and materials .....                         | 6           | 6         | 7         |
| 99.0 Direct obligations .....                             | 2,603       | 2,755     | 2,798     |
| 99.0 Reimbursable obligations .....                       | 11          | 41        | 43        |
| 99.9 Total new obligations, unexpired accounts .....      | 2,614       | 2,796     | 2,841     |

|   |   |       |       |       |
|---|---|-------|-------|-------|
| 1020  | Adjustment of unobligated bal brought forward, Oct 1 .....    | ..... | 1     | ..... |
| 1070  | Unobligated balance (total) .....                             | ..... | 27    | 9     |
| <b>Budget authority:</b>  |   |       |       |       |
| <b>Appropriations, discretionary:</b>                                 |   |       |       |       |
| 1100  | Appropriation .....   | 944   | 1,003 | 1,066 |
| 1121  | Appropriations transferred from other acct [097-0100] ....    | 1     | ..... | ..... |
| 1121  | Appropriations transferred from other acct [017-1319] ....    | 9     | ..... | ..... |
| 1160  | Appropriation, discretionary (total) .....                    | 954   | 1,003 | 1,066 |
| <b>Appropriations, mandatory:</b>                                     |   |       |       |       |
| 1200  | Appropriation .....   | 16    | ..... | ..... |
| <b>Spending authority from offsetting collections, discretionary:</b> |   |       |       |       |
| 1700  | Collected .....   | 8     | 23    | 20    |
| 1701  | Change in uncollected payments, Federal sources .....         | 1     | ..... | ..... |
| 1750  | Spending auth from offsetting collections, disc (total) ..... | 9     | 23    | 20    |
| 1900  | Budget authority (total) .....                                | 979   | 1,026 | 1,086 |
| 1930  | Total budgetary resources available .....                     | 979   | 1,053 | 1,095 |
| <b>Memorandum (non-add) entries:</b>                                  |   |       |       |       |
| 1940  | Unobligated balance expiring .....                            | -18   | ..... | ..... |
| 1941  | Unexpired unobligated balance, end of year .....              | 15    | 9     | 16    |

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, RESERVE PERSONNEL,  
NAVY

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

| Identification code 017-1002-0-1-051      | 2025 actual   | 2026 est. | 2027 est. |      |
|---|---|-----------|-----------|------|
| <b>Obligations by program activity:</b>   |   |           |           |      |
| 0001                                      | Health care contribution - Reserve component .....                  | 187       | 218       | 242  |
| 0900                                      | Total new obligations, unexpired accounts (object class 12.2) ..... | 187       | 218       | 242  |
| <b>Budgetary resources:</b>               |   |           |           |      |
| <b>Budget authority:</b>                  |   |           |           |      |
| <b>Appropriations, discretionary:</b>     |   |           |           |      |
| 1100                                      | Appropriation .....   | 187       | 218       | 242  |
| 1930                                      | Total budgetary resources available .....                           | 187       | 218       | 242  |
| <b>Change in obligated balance:</b>       |   |           |           |      |
| <b>Unpaid obligations:</b>                |   |           |           |      |
| 3010                                      | New obligations, unexpired accounts .....                           | 187       | 218       | 242  |
| 3020                                      | Outlays (gross) .....   | -187      | -218      | -242 |
| <b>Budget authority and outlays, net:</b> |   |           |           |      |
| <b>Discretionary:</b>                     |   |           |           |      |
| 4000                                      | Budget authority, gross .....                                       | 187       | 218       | 242  |
| <b>Outlays, gross:</b>                    |   |           |           |      |
| 4010                                      | Outlays from new discretionary authority .....                      | 187       | 218       | 242  |
| 4180                                      | Budget authority, net (total) .....                                 | 187       | 218       | 242  |
| 4190                                      | Outlays, net (total) .....  | 187       | 218       | 242  |

**Change in obligated balance:**

|                                      |  |      |        |        |
|--------------------------------------|--|------|--------|--------|
| <b>Unpaid obligations:</b>           |  |      |        |        |
| 3000                                 | Unpaid obligations, brought forward, Oct 1 .....             | 66   | 70     | 67     |
| 3010                                 | New obligations, unexpired accounts .....                    | 946  | 1,044  | 1,079  |
| 3011                                 | Obligations ("upward adjustments"), expired accounts .....   | 17   | .....  | .....  |
| 3020                                 | Outlays (gross) .....  | -941 | -1,047 | -1,078 |
| 3041                                 | Recoveries of prior year unpaid obligations, expired .....   | -18  | .....  | .....  |
| 3050                                 | Unpaid obligations, end of year .....                        | 70   | 67     | 68     |
| <b>Uncollected payments:</b>         |  |      |        |        |
| 3060                                 | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -4   | -2     | -2     |
| 3070                                 | Change in uncollected pymts, Fed sources, unexpired .....    | -1   | .....  | .....  |
| 3071                                 | Change in uncollected pymts, Fed sources, expired .....      | 3    | .....  | .....  |
| 3090                                 | Uncollected pymts, Fed sources, end of year .....            | -2   | -2     | -2     |
| <b>Memorandum (non-add) entries:</b> |  |      |        |        |
| 3100                                 | Obligated balance, start of year .....                       | 62   | 68     | 65     |
| 3200                                 | Obligated balance, end of year .....                         | 68   | 65     | 66     |

**Budget authority and outlays, net:**

|  |   |       |       |       |
|--|---|-------|-------|-------|
| <b>Discretionary:</b>  |   |       |       |       |
| 4000   | Budget authority, gross .....                                   | 963   | 1,026 | 1,086 |
| <b>Outlays, gross:</b>   |   |       |       |       |
| 4010   | Outlays from new discretionary authority .....                  | 896   | 976   | 1,033 |
| 4011   | Outlays from discretionary balances .....                       | 45    | 54    | 45    |
| 4020   | Outlays, gross (total) .....                                    | 941   | 1,030 | 1,078 |
| <b>Offsets against gross budget authority and outlays:</b>     |   |       |       |       |
| <b>Offsetting collections (collected) from:</b>                |   |       |       |       |
| 4030   | Federal sources .....   | -12   | -23   | -20   |
| 4040   | Offsets against gross budget authority and outlays (total) .... | -12   | -23   | -20   |
| <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 .....       | 4     | ..... | ..... |
| 4060   | Additional offsets against budget authority only (total) .....  | 3     | ..... | ..... |
| 4070   | Budget authority, net (discretionary) .....                     | 954   | 1,003 | 1,066 |
| 4080   | Outlays, net (discretionary) .....                              | 929   | 1,007 | 1,058 |
| <b>Mandatory:</b>  |   |       |       |       |
| 4090   | Budget authority, gross .....                                   | 16    | ..... | ..... |
| <b>Outlays, gross:</b>   |   |       |       |       |
| 4101   | Outlays from mandatory balances .....                           | ..... | 17    | ..... |
| 4180   | Budget authority, net (total) .....                             | 970   | 1,003 | 1,066 |
| 4190   | Outlays, net (total) .....                                      | 929   | 1,024 | 1,058 |

RESERVE PERSONNEL, MARINE CORPS

*For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Marine Corps Reserve on active duty under section 10211 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty, and for members of the Marine Corps platoon leaders class, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$1,065,922,000.*

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

| Identification code 017-1108-0-1-051    | 2025 actual  | 2026 est. | 2027 est. |       |
|---|--|-----------|-----------|-------|
| <b>Obligations by program activity:</b> |  |           |           |       |
| 0001                                    | Reserve component training and support .....               | 936       | 1,031     | 1,066 |
| 0801                                    | Reimbursable program activity .....                        | 10        | 13        | 13    |
| 0900                                    | Total new obligations, unexpired accounts .....            | 946       | 1,044     | 1,079 |
| <b>Budgetary resources:</b>             |  |           |           |       |
| <b>Unobligated balance:</b>             |  |           |           |       |
| 1000                                    | Unobligated balance brought forward, Oct 1 .....           | .....     | 15        | 9     |
| 1020                                    | Adjustment of unobligated bal brought forward, Oct 1 ..... | .....     | 11        | ..... |

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

| Identification code 017-1108-0-1-051 | 2025 actual  | 2026 est. | 2027 est. |       |
|--------------------------------------|--|-----------|-----------|-------|
| <b>Direct obligations:</b>           |  |           |           |       |
| <b>Personnel compensation:</b>       |  |           |           |       |
| 11.6                                 | Military personnel—basic allowance for housing ..... | 110       | 143       | 119   |
| 11.7                                 | Military personnel .....                             | 531       | 550       | 614   |
| 11.9                                 | Total personnel compensation .....                   | 641       | 693       | 733   |
| 12.2                                 | Military personnel benefits .....                    | 110       | 120       | 230   |
| 12.2                                 | Military personnel benefits .....                    | 94        | 117       | ..... |
| 21.0                                 | Travel and transportation of persons .....           | 70        | 71        | 78    |
| 22.0                                 | Transportation of things .....                       | 8         | 17        | 9     |
| 26.0                                 | Supplies and materials .....                         | 12        | 12        | 15    |
| 41.0                                 | Grants, subsidies, and contributions .....           | 1         | 1         | 1     |
| 99.0                                 | Direct obligations .....                             | 936       | 1,031     | 1,066 |
| 99.0                                 | Reimbursable obligations .....                       | 10        | 13        | 13    |

RESERVE PERSONNEL, MARINE CORPS—Continued  
Object Classification—Continued

| Identification code 017-1108-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 99.9 Total new obligations, unexpired accounts ..... | 946         | 1,044     | 1,079     |

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, RESERVE PERSONNEL,  
MARINE CORPS

Program and Financing (in millions of dollars)

| Identification code 017-1003-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Health care contribution - Reserve component .....                  | 93          | 108       | 123       |
| 0900 Total new obligations, unexpired accounts (object class 12.2) ..... | 93          | 108       | 123       |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 93          | 108       | 123       |
| 1930 Total budgetary resources available .....                           | 93          | 108       | 123       |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           | 93          | 108       | 123       |
| 3020 Outlays (gross) .....   | -93         | -108      | -123      |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 93          | 108       | 123       |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      | 93          | 108       | 123       |
| 4180 Budget authority, net (total) .....                                 | 93          | 108       | 123       |
| 4190 Outlays, net (total) .....  | 93          | 108       | 123       |

RESERVE PERSONNEL, AIR FORCE

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Air Force Reserve on active duty under sections 10211, 10305, and 9038 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$2,844,302,000.

Program and Financing (in millions of dollars)

| Identification code 057-3700-0-1-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                          |             |           |           |
| 0001 Reserve component training and support .....                | 2,590       | 2,748     | 2,844     |
| 0801 Reimbursable program activity .....                         | 15          | 13        | 14        |
| 0900 Total new obligations, unexpired accounts .....             | 2,605       | 2,761     | 2,858     |
| <b>Budgetary resources:</b>                                      |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....            |             | 19        | 2         |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....  |             | 28        |           |
| 1070 Unobligated balance (total) .....                           |             | 47        | 2         |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                   |             |           |           |
| 1100 Appropriation .....   | 2,597       | 2,701     | 2,844     |
| 1120 Appropriations transferred to other acct [057-3510] .....   | -4          |           |           |
| 1121 Appropriations transferred from other acct [097-0100] ..... | 4           |           |           |
| 1160 Appropriation, discretionary (total) .....                  | 2,597       | 2,701     | 2,844     |
| Appropriations, mandatory:                                       |             |           |           |
| 1200 Appropriation .....   | 19          |           |           |
| Spending authority from offsetting collections, discretionary:   |             |           |           |
| 1700 Collected .....   | 14          | 15        | 15        |
| 1701 Change in uncollected payments, Federal sources .....       | 1           |           |           |

|  |       |       |       |
|--|-------|-------|-------|
| 1750 Spending auth from offsetting collections, disc (total) ..... | 15    | 15    | 15    |
| 1900 Budget authority (total) .....                                | 2,631 | 2,716 | 2,859 |
| 1930 Total budgetary resources available .....                     | 2,631 | 2,763 | 2,861 |
| Memorandum (non-add) entries:                                      |       |       |       |
| 1940 Unobligated balance expiring .....                            | -7    |       |       |
| 1941 Unexpired unobligated balance, end of year .....              | 19    | 2     | 3     |

Change in obligated balance:

|   |        |        |        |
|---|--------|--------|--------|
| Unpaid obligations:   |        |        |        |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 253    | 224    | 261    |
| 3010 New obligations, unexpired accounts .....                    | 2,605  | 2,761  | 2,858  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 52     |        |        |
| 3020 Outlays (gross) .....  | -2,617 | -2,724 | -2,834 |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -69    |        |        |
| 3050 Unpaid obligations, end of year .....                        | 224    | 261    | 285    |
| Uncollected payments:   |        |        |        |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -2     | -1     | -1     |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....    | -1     |        |        |
| 3071 Change in uncollected pymts, Fed sources, expired .....      | 2      |        |        |
| 3090 Uncollected pymts, Fed sources, end of year .....            | -1     | -1     | -1     |
| Memorandum (non-add) entries:                                     |        |        |        |
| 3100 Obligated balance, start of year .....                       | 251    | 223    | 260    |
| 3200 Obligated balance, end of year .....                         | 223    | 260    | 284    |

Budget authority and outlays, net:

|   |       |       |       |
|---|-------|-------|-------|
| Discretionary:  |       |       |       |
| 4000 Budget authority, gross .....                                    | 2,612 | 2,716 | 2,859 |
| Outlays, gross:   |       |       |       |
| 4010 Outlays from new discretionary authority .....                   | 2,413 | 2,500 | 2,631 |
| 4011 Outlays from discretionary balances .....                        | 204   | 205   | 203   |
| 4020 Outlays, gross (total) .....                                     | 2,617 | 2,705 | 2,834 |
| Offsets against gross budget authority and outlays:                   |       |       |       |
| Offsetting collections (collected) from:                              |       |       |       |
| 4030 Federal sources .....  | -15   | -15   | -15   |
| 4033 Non-Federal sources .....  | -2    |       |       |
| 4040 Offsets against gross budget authority and outlays (total) ..... | -17   | -15   | -15   |
| 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) .....   | 2     |       |       |
| 4070 Budget authority, net (discretionary) .....                      | 2,597 | 2,701 | 2,844 |
| 4080 Outlays, net (discretionary) .....                               | 2,600 | 2,690 | 2,819 |
| Mandatory:  |       |       |       |
| 4090 Budget authority, gross .....                                    | 19    |       |       |
| Outlays, gross:   |       |       |       |
| 4101 Outlays from mandatory balances .....                            |       | 19    |       |
| 4180 Budget authority, net (total) .....                              | 2,616 | 2,701 | 2,844 |
| 4190 Outlays, net (total) .....                                       | 2,600 | 2,709 | 2,819 |

Object Classification (in millions of dollars)

| Identification code 057-3700-0-1-051                      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:                                       |             |           |           |
| Personnel compensation:                                   |             |           |           |
| 11.6 Military personnel—basic allowance for housing ..... | 330         | 342       | 369       |
| 11.7 Military personnel .....                             | 1,476       | 1,610     | 1,676     |
| 11.9 Total personnel compensation .....                   | 1,806       | 1,952     | 2,045     |
| 12.2 Military personnel benefits .....                    | 305         | 314       | 286       |
| 12.2 Military personnel benefits .....                    | 195         | 201       | 214       |
| 21.0 Travel and transportation of persons .....           | 254         | 252       | 267       |
| 22.0 Transportation of things .....                       | 11          | 1         | 1         |
| 26.0 Supplies and materials .....                         | 17          | 26        | 28        |
| 41.0 Grants, subsidies, and contributions .....           | 1           |           | 1         |
| 42.0 Insurance claims and indemnities .....               | 1           | 2         | 2         |
| 99.0 Direct obligations .....                             | 2,590       | 2,748     | 2,844     |
| 99.0 Reimbursable obligations .....                       | 15          | 13        | 14        |
| 99.9 Total new obligations, unexpired accounts .....      | 2,605       | 2,761     | 2,858     |

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, RESERVE PERSONNEL,  
AIR FORCE

Program and Financing (in millions of dollars)

| Identification code 057-1008-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Health care contribution - Reserve component .....                  | 196         | 226       | 247       |
| 0900 Total new obligations, unexpired accounts (object class 12.2) ..... | 196         | 226       | 247       |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 196         | 226       | 247       |
| 1930 Total budgetary resources available .....                           | 196         | 226       | 247       |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           | 196         | 226       | 247       |
| 3020 Outlays (gross) .....   | -196        | -226      | -247      |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 196         | 226       | 247       |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      | 196         | 226       | 247       |
| 4180 Budget authority, net (total) .....                                 | 196         | 226       | 247       |
| 4190 Outlays, net (total) .....  | 196         | 226       | 247       |

NATIONAL GUARD PERSONNEL, ARMY

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Army National Guard while on duty under sections 10211, 10302, or 12402 of title 10 or section 708 of title 32, United States Code, or while serving on duty under section 12301(d) of title 10 or section 502(f) of title 32, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$11,555,125,000.

Program and Financing (in millions of dollars)

| Identification code 021-2060-0-1-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0001 Reserve component training and support .....                  | 10,338      | 10,668    | 11,555    |
| 0801 Reimbursable program activity .....                           | 34          | 55        | 194       |
| 0900 Total new obligations, unexpired accounts .....               | 10,372      | 10,723    | 11,749    |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              |             | 26        | 15        |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    |             | 152       |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    |             | 13        |           |
| 1070 Unobligated balance (total) .....                             |             | 191       | 15        |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                     |             |           |           |
| 1100 Appropriation .....   | 10,020      | 10,477    | 11,555    |
| 1120 Appropriations transferred to other acct [097-0105] .....     | -1          |           |           |
| 1121 Appropriations transferred from other acct [097-0100] .....   | 1           |           |           |
| 1121 Appropriations transferred from other acct [097-0105] .....   | 267         |           |           |
| 1121 Appropriations transferred from other acct [021-2020] .....   | 74          |           |           |
| 1160 Appropriation, discretionary (total) .....                    | 10,361      | 10,477    | 11,555    |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 26          |           |           |
| Spending authority from offsetting collections, discretionary:     |             |           |           |
| 1700 Collected .....   | 21          | 70        | 200       |
| 1701 Change in uncollected payments, Federal sources .....         | 15          |           |           |
| 1750 Spending auth from offsetting collections, disc (total) ..... | 36          | 70        | 200       |
| 1900 Budget authority (total) .....                                | 10,423      | 10,547    | 11,755    |
| 1930 Total budgetary resources available .....                     | 10,423      | 10,738    | 11,770    |
| Memorandum (non-add) entries:                                      |             |           |           |
| 1940 Unobligated balance expiring .....                            | -25         |           |           |
| 1941 Unexpired unobligated balance, end of year .....              | 26          | 15        | 21        |

Change in obligated balance:

|   |         |         |         |
|---|---------|---------|---------|
| Unpaid obligations:   |         |         |         |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 866     | 819     | 906     |
| 3010 New obligations, unexpired accounts .....                    | 10,372  | 10,723  | 11,749  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 524     |         |         |
| 3020 Outlays (gross) .....  | -10,470 | -10,636 | -11,627 |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -473    |         |         |
| 3050 Unpaid obligations, end of year .....                        | 819     | 906     | 1,028   |
| Uncollected payments:   |         |         |         |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -193    | -191    | -191    |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....    | -15     |         |         |
| 3071 Change in uncollected pymts, Fed sources, expired .....      | 17      |         |         |
| 3090 Uncollected pymts, Fed sources, end of year .....            | -191    | -191    | -191    |
| Memorandum (non-add) entries:                                     |         |         |         |
| 3100 Obligated balance, start of year .....                       | 673     | 628     | 715     |
| 3200 Obligated balance, end of year .....                         | 628     | 715     | 837     |

Budget authority and outlays, net:

|   |        |        |        |
|---|--------|--------|--------|
| Discretionary:  |        |        |        |
| 4000 Budget authority, gross .....                                    | 10,397 | 10,547 | 11,755 |
| Outlays, gross:   |        |        |        |
| 4010 Outlays from new discretionary authority .....                   | 9,884  | 9,814  | 10,946 |
| 4011 Outlays from discretionary balances .....                        | 586    | 793    | 681    |
| 4020 Outlays, gross (total) .....                                     | 10,470 | 10,607 | 11,627 |
| Offsets against gross budget authority and outlays:                   |        |        |        |
| Offsetting collections (collected) from:                              |        |        |        |
| 4030 Federal sources .....  | -43    | -70    | -200   |
| 4033 Non-Federal sources .....  | -10    |        |        |
| 4040 Offsets against gross budget authority and outlays (total) ..... | -53    | -70    | -200   |
| Additional offsets against gross budget authority only:               |        |        |        |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....        | -15    |        |        |
| 4052 Offsetting collections credited to expired accounts .....        | 32     |        |        |
| 4060 Additional offsets against budget authority only (total) .....   | 17     |        |        |
| 4070 Budget authority, net (discretionary) .....                      | 10,361 | 10,477 | 11,555 |
| 4080 Outlays, net (discretionary) .....                               | 10,417 | 10,537 | 11,427 |
| Mandatory:  |        |        |        |
| 4090 Budget authority, gross .....                                    | 26     |        |        |
| Outlays, gross:   |        |        |        |
| 4101 Outlays from mandatory balances .....                            |        | 29     |        |
| 4180 Budget authority, net (total) .....                              | 10,387 | 10,477 | 11,555 |
| 4190 Outlays, net (total) .....                                       | 10,417 | 10,566 | 11,427 |

Object Classification (in millions of dollars)

| Identification code 021-2060-0-1-051                      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:                                       |             |           |           |
| Personnel compensation:                                   |             |           |           |
| 11.6 Military personnel—basic allowance for housing ..... | 1,457       | 1,604     | 1,623     |
| 11.7 Military personnel .....                             | 6,248       | 6,367     | 7,088     |
| 11.9 Total personnel compensation .....                   | 7,705       | 7,971     | 8,711     |
| 12.2 Military personnel benefits .....                    | 1,339       | 1,350     | 1,264     |
| 12.2 Military personnel benefits .....                    | 917         | 937       | 1,086     |
| 21.0 Travel and transportation of persons .....           | 281         | 292       | 363       |
| 26.0 Supplies and materials .....                         | 96          | 117       | 131       |
| 42.0 Insurance claims and indemnities .....               |             | 1         |           |
| 99.0 Direct obligations .....                             | 10,338      | 10,668    | 11,555    |
| 99.0 Reimbursable obligations .....                       | 34          | 55        | 194       |
| 99.9 Total new obligations, unexpired accounts .....      | 10,372      | 10,723    | 11,749    |

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NATIONAL GUARD  
PERSONNEL, ARMY

Program and Financing (in millions of dollars)

| Identification code 021-1006-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Health care contribution - Reserve component .....                  | 954         | 1,102     | 1,239     |
| 0900 Total new obligations, unexpired accounts (object class 12.2) ..... | 954         | 1,102     | 1,239     |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 954         | 1,102     | 1,239     |

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NATIONAL GUARD  
PERSONNEL, ARMY—Continued

Program and Financing—Continued

| Identification code 021-1006-0-1-051                | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 1930 Total budgetary resources available .....      | 954         | 1,102     | 1,239     |
| <b>Change in obligated balance:</b>                 |             |           |           |
| Unpaid obligations:                                 |             |           |           |
| 3010 New obligations, unexpired accounts .....      | 954         | 1,102     | 1,239     |
| 3020 Outlays (gross) .....                          | -954        | -1,102    | -1,239    |
| <b>Budget authority and outlays, net:</b>           |             |           |           |
| Discretionary:                                      |             |           |           |
| 4000 Budget authority, gross .....                  | 954         | 1,102     | 1,239     |
| Outlays, gross:                                     |             |           |           |
| 4010 Outlays from new discretionary authority ..... | 954         | 1,102     | 1,239     |
| 4180 Budget authority, net (total) .....            | 954         | 1,102     | 1,239     |
| 4190 Outlays, net (total) .....                     | 954         | 1,102     | 1,239     |

NATIONAL GUARD PERSONNEL, AIR FORCE

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Air National Guard on duty under sections 10211, 10305, or 12402 of title 10 or section 708 of title 32, United States Code, or while serving on duty under section 12301(d) of title 10 or section 502(f) of title 32, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$5,918,475,000.

Program and Financing (in millions of dollars)

| Identification code 057-3850-0-1-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0001 Reserve component training and support .....                  | 5,271       | 5,587     | 5,918     |
| 0801 Reimbursable program activity .....                           | 63          | 78        | 98        |
| 0900 Total new obligations, unexpired accounts .....               | 5,334       | 5,665     | 6,016     |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              |             | 44        | 2         |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    |             | 75        |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    |             | 1         |           |
| 1070 Unobligated balance (total) .....                             |             | 120       | 2         |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                     |             |           |           |
| 1100 Appropriation .....   | 5,287       | 5,467     | 5,918     |
| 1120 Appropriations transferred to other acct [097-0105] .....     | -1          |           |           |
| 1120 Appropriations transferred to other acct [057-3510] .....     | -112        |           |           |
| 1120 Appropriations transferred to other acct [057-3840] .....     | -2          |           |           |
| 1121 Appropriations transferred from other acct [097-0100] .....   | 7           |           |           |
| 1121 Appropriations transferred from other acct [097-0105] .....   | 72          |           |           |
| 1121 Appropriations transferred from other acct [017-1453] .....   | 18          |           |           |
| 1121 Appropriations transferred from other acct [017-1804] .....   | 3           |           |           |
| 1121 Appropriations transferred from other acct [017-1806] .....   | 4           |           |           |
| 1160 Appropriation, discretionary (total) .....                    | 5,276       | 5,467     | 5,918     |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 44          |           |           |
| Spending authority from offsetting collections, discretionary:     |             |           |           |
| 1700 Collected .....   | 57          | 80        | 100       |
| 1701 Change in uncollected payments, Federal sources .....         | 6           |           |           |
| 1750 Spending auth from offsetting collections, disc (total) ..... | 63          | 80        | 100       |
| 1900 Budget authority (total) .....                                | 5,383       | 5,547     | 6,018     |
| 1930 Total budgetary resources available .....                     | 5,383       | 5,667     | 6,020     |
| Memorandum (non-add) entries:                                      |             |           |           |
| 1940 Unobligated balance expiring .....                            | -5          |           |           |
| 1941 Unexpired unobligated balance, end of year .....              | 44          | 2         | 4         |
| <b>Change in obligated balance:</b>                                |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....              | 922         | 732       | 498       |
| 3010 New obligations, unexpired accounts .....                     | 5,334       | 5,665     | 6,016     |
| 3011 Obligations ("upward adjustments"), expired accounts .....    | 162         |           |           |

|   |        |        |        |
|---|--------|--------|--------|
| 3020 Outlays (gross) .....  | -5,354 | -5,899 | -5,962 |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -332   |        |        |
| 3050 Unpaid obligations, end of year .....                        | 732    | 498    | 552    |
| Uncollected payments:   |        |        |        |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -72    | -57    | -57    |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....    | -6     |        |        |
| 3071 Change in uncollected pymts, Fed sources, expired .....      | 21     |        |        |
| 3090 Uncollected pymts, Fed sources, end of year .....            | -57    | -57    | -57    |
| Memorandum (non-add) entries:                                     |        |        |        |
| 3100 Obligated balance, start of year .....                       | 850    | 675    | 441    |
| 3200 Obligated balance, end of year .....                         | 675    | 441    | 495    |

Budget authority and outlays, net:

|   |       |       |       |
|---|-------|-------|-------|
| Discretionary:  |       |       |       |
| 4000 Budget authority, gross .....                                    | 5,339 | 5,547 | 6,018 |
| Outlays, gross:   |       |       |       |
| 4010 Outlays from new discretionary authority .....                   | 4,928 | 5,219 | 5,663 |
| 4011 Outlays from discretionary balances .....                        | 426   | 635   | 299   |
| 4020 Outlays, gross (total) .....                                     | 5,354 | 5,854 | 5,962 |
| Offsets against gross budget authority and outlays:                   |       |       |       |
| Offsetting collections (collected) from:                              |       |       |       |
| 4030 Federal sources .....  | -105  | -80   | -100  |
| 4033 Non-Federal sources .....  | -1    |       |       |
| 4040 Offsets against gross budget authority and outlays (total) ..... | -106  | -80   | -100  |
| Additional offsets against gross budget authority only:               |       |       |       |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....        | -6    |       |       |
| 4052 Offsetting collections credited to expired accounts .....        | 49    |       |       |
| 4060 Additional offsets against budget authority only (total) .....   | 43    |       |       |
| 4070 Budget authority, net (discretionary) .....                      | 5,276 | 5,467 | 5,918 |
| 4080 Outlays, net (discretionary) .....                               | 5,248 | 5,774 | 5,862 |
| Mandatory:  |       |       |       |
| 4090 Budget authority, gross .....                                    | 44    |       |       |
| Outlays, gross:   |       |       |       |
| 4101 Outlays from mandatory balances .....                            |       | 45    |       |
| 4180 Budget authority, net (total) .....                              | 5,320 | 5,467 | 5,918 |
| 4190 Outlays, net (total) .....                                       | 5,248 | 5,819 | 5,862 |

Object Classification (in millions of dollars)

| Identification code 057-3850-0-1-051                      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:                                       |             |           |           |
| Personnel compensation:                                   |             |           |           |
| 11.6 Military personnel—basic allowance for housing ..... | 928         | 912       | 1,024     |
| 11.7 Military personnel .....                             | 3,073       | 3,354     | 3,528     |
| 11.9 Total personnel compensation .....                   | 4,001       | 4,266     | 4,552     |
| 12.2 Military personnel benefits .....                    | 683         | 692       | 623       |
| 12.2 Military personnel benefits .....                    | 365         | 437       | 487       |
| 21.0 Travel and transportation of persons .....           | 206         | 177       | 234       |
| 22.0 Transportation of things .....                       | 14          | 11        | 18        |
| 42.0 Insurance claims and indemnities .....               | 2           | 4         | 4         |
| 99.0 Direct obligations .....                             | 5,271       | 5,587     | 5,918     |
| 99.0 Reimbursable obligations .....                       | 63          | 78        | 98        |
| 99.9 Total new obligations, unexpired accounts .....      | 5,334       | 5,665     | 6,016     |

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NATIONAL GUARD  
PERSONNEL, AIR FORCE

Program and Financing (in millions of dollars)

| Identification code 057-1009-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Health care contribution - Reserve component .....                  | 384         | 431       | 465       |
| 0900 Total new obligations, unexpired accounts (object class 12.2) ..... | 384         | 431       | 465       |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 384         | 431       | 465       |
| 1930 Total budgetary resources available .....                           | 384         | 431       | 465       |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           | 384         | 431       | 465       |

|   |  |      |      |      |
|---|--|------|------|------|
| 3020                                      | Outlays (gross) .....                          | -384 | -431 | -465 |
| <b>Budget authority and outlays, net:</b> |  |      |      |      |
| Discretionary:                            |  |      |      |      |
| 4000                                      | Budget authority, gross .....                  | 384  | 431  | 465  |
| Outlays, gross:                           |  |      |      |      |
| 4010                                      | Outlays from new discretionary authority ..... | 384  | 431  | 465  |
| 4180                                      | Budget authority, net (total) .....            | 384  | 431  | 465  |
| 4190                                      | Outlays, net (total) .....                     | 384  | 431  | 465  |

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

| Identification code 021-2020-0-1-051    | 2025 actual                                      | 2026 est. | 2027 est. |        |
|---|--|-----------|-----------|--------|
| <b>Obligations by program activity:</b> |  |           |           |        |
| 0001                                    | Operating Forces .....                           | 41,503    | 41,249    | 42,656 |
| 0002                                    | Mobilization .....                               | 1,069     | 611       | 1,182  |
| 0003                                    | Training and Recruiting .....                    | 6,033     | 5,396     | 5,627  |
| 0004                                    | Administration and Service-Wide Activities ..... | 13,805    | 13,325    | 14,650 |
| 0799                                    | Total direct obligations .....                   | 62,410    | 60,581    | 64,115 |
| 0801                                    | Reimbursable program activity .....              | 10,245    | 14,650    | 14,631 |
| 0900                                    | Total new obligations, unexpired accounts .....  | 72,655    | 75,231    | 78,746 |

CONCURRENT RECEIPT ACCRUAL PAYMENTS TO THE MILITARY RETIREMENT FUND

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

| Identification code 097-0041-0-1-051    | 2025 actual   | 2026 est. | 2027 est. |        |
|---|---|-----------|-----------|--------|
| <b>Obligations by program activity:</b> |   |           |           |        |
| 0010                                    | Concept obligations .....   | 22,588    | 24,340    | 31,551 |
| 0900                                    | Total new obligations, unexpired accounts (object class 12.2) .....                   | 22,588    | 24,340    | 31,551 |
| <b>Budgetary resources:</b>             |   |           |           |        |
| Budget authority:                       |   |           |           |        |
| Appropriations, mandatory:              |   |           |           |        |
| 1200                                    | Appropriation .....   | 24,633    | 26,543    | 34,407 |
| 1230                                    | Appropriations and/or unobligated balance of appropriations permanently reduced ..... | -2,045    | -2,203    | -2,856 |
| 1260                                    | Appropriations, mandatory (total) .....   | 22,588    | 24,340    | 31,551 |
| 1930                                    | Total budgetary resources available .....   | 22,588    | 24,340    | 31,551 |

|  |  |        |        |        |
|--|--|--------|--------|--------|
| <b>Budgetary resources:</b>                                    |  |        |        |        |
| Unobligated balance:   |  |        |        |        |
| 1000   | Unobligated balance brought forward, Oct 1 .....                           | 776    | 2,775  | 249    |
| 1001   | Discretionary unobligated balance brought fwd, Oct 1 .....                 | 629    |        |        |
| 1010   | Unobligated balance transfer to other accts [021-2035] .....               | -1     |        |        |
| 1010   | Unobligated balance transfer to other accts [021-2040] .....               | -14    |        |        |
| 1011   | Unobligated balance transfer from other acct [097-0100] .....              | 646    |        |        |
| 1011   | Unobligated balance transfer from other acct [097-0810] .....              | 1      |        |        |
| 1011   | Unobligated balance transfer from other acct [097-0801] .....              | 45     |        |        |
| 1011   | Unobligated balance transfer from other acct [097-0105] .....              | 334    |        |        |
| 1011   | Unobligated balance transfer from other acct [097-4930.001] .....          | 400    |        |        |
| 1012   | Unobligated balance transfers between expired and unexpired accounts ..... | 57     |        |        |
| 1020   | Adjustment of unobligated bal brought forward, Oct 1 .....                 |        | -110   |        |
| 1020   | Adjustment of unobligated bal brought forward, Oct 1 .....                 |        | 560    |        |
| 1021   | Recoveries of prior year unpaid obligations .....                          | 513    |        |        |
| 1033   | Recoveries of prior year paid obligations .....                            | 75     |        |        |
| 1070   | Unobligated balance (total) .....  | 2,832  | 3,225  | 249    |
| Budget authority:  |  |        |        |        |
| Appropriations, discretionary:                                 |  |        |        |        |
| 1100   | Appropriation .....  | 57,557 | 57,535 | 64,115 |
| 1120   | Appropriations transferred to other acct [097-0100] .....                  | -18    |        |        |
| 1120   | Appropriations transferred to other acct [021-2010] .....                  | -130   |        |        |
| 1120   | Appropriations transferred to other acct [021-2040] .....                  | -114   |        |        |
| 1120   | Appropriations transferred to other acct [021-2060] .....                  | -74    |        |        |
| 1120   | Appropriations transferred to other acct [021-2070] .....                  | -43    |        |        |
| 1120   | Appropriations transferred to other acct [057-3022] .....                  | -11    |        |        |
| 1121   | Appropriations transferred from other acct [097-0100] .....                | 2,202  |        |        |
| 1121   | Appropriations transferred from other acct [097-0105] .....                | 293    |        |        |
| 1121   | Appropriations transferred from other acct [097-0810] .....                | 283    |        |        |
| 1121   | Appropriations transferred from other acct [097-0811] .....                | 236    |        |        |
| 1121   | Appropriations transferred from other acct [017-1109] .....                | 56     |        |        |
| 1121   | Appropriations transferred from other acct [017-1453] .....                | 3      |        |        |
| 1121   | Appropriations transferred from other acct [017-1507] .....                | 12     |        |        |
| 1121   | Appropriations transferred from other acct [017-1810] .....                | 64     |        |        |
| 1121   | Appropriations transferred from other acct [021-2032] .....                | 87     |        |        |
| 1121   | Appropriations transferred from other acct [057-3620] .....                | 6      |        |        |
| 1160   | Appropriation, discretionary (total) .....                                 | 60,409 | 57,535 | 64,115 |
| Appropriations, mandatory:                                     |  |        |        |        |
| 1200   | Appropriation .....  | 2,603  |        |        |
| 1220   | Appropriations transferred to other acct [011-5512] .....                  | -13    |        |        |
| 1221   | Appropriations transferred from other acct [011-5512] .....                | 24     | 20     | 14     |
| 1260   | Appropriations, mandatory (total) .....                                    | 2,614  | 20     | 14     |
| Spending authority from offsetting collections, discretionary: |  |        |        |        |
| 1700   | Collected .....  | 4,559  | 14,700 | 14,700 |
| 1701   | Change in uncollected payments, Federal sources .....                      | 5,287  |        |        |
| 1750   | Spending auth from offsetting collections, disc (total) .....              | 9,846  | 14,700 | 14,700 |
| Spending authority from offsetting collections, mandatory:     |  |        |        |        |
| 1800   | Collected .....  | 20     |        |        |
| 1900   | Budget authority (total) .....   | 72,889 | 72,255 | 78,829 |
| 1930   | Total budgetary resources available .....                                  | 75,721 | 75,480 | 79,078 |
| Memorandum (non-add) entries:                                  |  |        |        |        |
| 1940   | Unobligated balance expiring .....   | -291   |        |        |
| 1941   | Unexpired unobligated balance, end of year .....                           | 2,775  | 249    | 332    |

**OPERATION AND MAINTENANCE**

These appropriations finance the cost of operating and maintaining the Armed Forces, including the Reserve components and related support activities of the Department of War, except military personnel pay and allowances. Included are amounts for training and operation costs, pay of civilians, contract services for maintenance of equipment and facilities, fuel, supplies, and repair parts for weapons and equipment. Financial requirements are influenced by many factors, including the number of aircraft squadrons, Army brigades and Marine Corps regiments, installations, military strength and deployments, rates of operational activity, and the quantity and complexity of major equipment (aircraft, ships, missiles, tanks, et cetera) in operation.

**Federal Funds**

OPERATION AND MAINTENANCE, ARMY

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Army, as authorized by law, \$64,114,683,000: Provided, That, of the funds provided under this heading, not to exceed \$12,478,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Army, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That, of the funds provided under this heading, \$3,188,272,000 shall remain available until September 30, 2028, of which \$235,346,000 shall be available only for expenses relating to certain classified and sensitive activities.

|                                     |  |         |         |         |
|-------------------------------------|--|---------|---------|---------|
| <b>Change in obligated balance:</b> |  |         |         |         |
| Unpaid obligations:                 |  |         |         |         |
| 3000                                | Unpaid obligations, brought forward, Oct 1 .....             | 46,612  | 42,223  | 39,454  |
| 3010                                | New obligations, unexpired accounts .....                    | 72,655  | 75,231  | 78,746  |
| 3011                                | Obligations ("upward adjustments"), expired accounts .....   | 4,351   |         |         |
| 3020                                | Outlays (gross) .....  | -73,372 | -78,000 | -81,114 |
| 3040                                | Recoveries of prior year unpaid obligations, unexpired ..... | -513    |         |         |
| 3041                                | Recoveries of prior year unpaid obligations, expired .....   | -7,510  |         |         |
| 3050                                | Unpaid obligations, end of year .....                        | 42,223  | 39,454  | 37,086  |
| Uncollected payments:               |  |         |         |         |
| 3060                                | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -10,489 | -9,799  | -9,799  |
| 3070                                | Change in uncollected pymts, Fed sources, unexpired .....    | -5,287  |         |         |

OPERATION AND MAINTENANCE, ARMY—Continued  
Program and Financing—Continued

| Identification code 021–2020–0–1–051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 3071 Change in uncollected pymts, Fed sources, expired .....             | 5,977       |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....                   | -9,799      | -9,799    | -9,799    |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                              | 36,123      | 32,424    | 29,655    |
| 3200 Obligated balance, end of year .....                                | 32,424      | 29,655    | 27,287    |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 70,255      | 72,235    | 78,815    |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      | 44,486      | 49,221    | 53,169    |
| 4011 Outlays from discretionary balances .....                           | 28,882      | 27,543    | 27,069    |
| 4020 Outlays, gross (total) .....  | 73,368      | 76,764    | 80,238    |
| Offsets against gross budget authority and outlays:                      |             |           |           |
| Offsetting collections (collected) from:                                 |             |           |           |
| 4030 Federal sources .....   | -9,773      | -14,700   | -14,700   |
| 4033 Non-Federal sources .....   | -707        |           |           |
| 4040 Offsets against gross budget authority and outlays (total) ....     | -10,480     | -14,700   | -14,700   |
| Additional offsets against gross budget authority only:                  |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....           | -5,287      |           |           |
| 4052 Offsetting collections credited to expired accounts .....           | 5,921       |           |           |
| 4060 Additional offsets against budget authority only (total) .....      | 634         |           |           |
| 4070 Budget authority, net (discretionary) .....                         | 60,409      | 57,535    | 64,115    |
| 4080 Outlays, net (discretionary) .....                                  | 62,888      | 62,064    | 65,538    |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       | 2,634       | 20        | 14        |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          | 2           | 11        | 8         |
| 4101 Outlays from mandatory balances .....                               | 2           | 1,225     | 868       |
| 4110 Outlays, gross (total) .....  | 4           | 1,236     | 876       |
| Offsets against gross budget authority and outlays:                      |             |           |           |
| Offsetting collections (collected) from:                                 |             |           |           |
| 4123 Non-Federal sources .....   | -97         |           |           |
| Additional offsets against gross budget authority only:                  |             |           |           |
| 4142 Offsetting collections credited to expired accounts .....           | 2           |           |           |
| 4143 Recoveries of prior year paid obligations, unexpired accounts ..... | 75          |           |           |
| 4150 Additional offsets against budget authority only (total) .....      | 77          |           |           |
| 4160 Budget authority, net (mandatory) .....                             | 2,614       | 20        | 14        |
| 4170 Outlays, net (mandatory) .....                                      | -93         | 1,236     | 876       |
| 4180 Budget authority, net (total) .....                                 | 63,023      | 57,555    | 64,129    |
| 4190 Outlays, net (total) .....  | 62,795      | 63,300    | 66,414    |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 63,023      | 57,555    | 64,129    |
| Outlays .....                           | 62,795      | 63,300    | 66,414    |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 9,464     |
| Outlays .....                           |             |           | 5,678     |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 63,023      | 57,555    | 73,593    |
| Outlays .....                           | 62,795      | 63,300    | 72,092    |

Object Classification (in millions of dollars)

| Identification code 021–2020–0–1–051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:   |             |           |           |
| Personnel compensation:   |             |           |           |
| 11.1 Full-time permanent .....                                  | 9,207       | 7,825     | 7,837     |
| 11.3 Other than full-time permanent .....                       | 127         | 103       | 104       |
| 11.5 Other personnel compensation .....                         | 512         | 325       | 436       |
| 11.9 Total personnel compensation .....                         | 9,846       | 8,253     | 8,377     |
| 12.1 Civilian personnel benefits .....                          | 3,892       | 3,304     | 3,281     |
| 13.0 Benefits for former personnel .....                        | 14          | 12        | 8         |
| 21.0 Travel and transportation of persons .....                 | 1,980       | 1,450     | 1,432     |
| 22.0 Transportation of things .....                             | 3,061       | 1,946     | 2,650     |
| 23.1 Rental payments to GSA .....                               | 101         | 172       | 113       |
| 23.2 Rental payments to others .....                            | 718         | 522       | 492       |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 2,337       | 2,226     | 2,632     |

|  |        |        |        |
|--|--------|--------|--------|
| 24.0 Printing and reproduction .....                     | 120    | 152    | 119    |
| 25.1 Advisory and assistance services .....              | 4,374  | 2,756  | 2,868  |
| 25.2 Other services from non-Federal sources .....       | 5,307  | 5,040  | 5,451  |
| 25.3 Other goods and services from Federal sources ..... | 4,094  | 4,595  | 7,074  |
| 25.3 Other goods and services from Federal sources ..... | 470    | 425    | 450    |
| 25.3 Other goods and services from Federal sources ..... | 3,439  | 5,476  | 5,995  |
| 25.4 Operation and maintenance of facilities .....       | 6,464  | 7,910  | 3,219  |
| 25.6 Medical care .....                                  | 98     | 59     | 60     |
| 25.7 Operation and maintenance of equipment .....        | 5,274  | 5,720  | 6,359  |
| 25.8 Subsistence and support of persons .....            | 223    | 279    | 267    |
| 26.0 Supplies and materials .....                        | 7,820  | 7,900  | 9,146  |
| 31.0 Equipment .....                                     | 1,272  | 1,053  | 1,186  |
| 32.0 Land and structures .....                           | 936    | 691    | 2,208  |
| 41.0 Grants, subsidies, and contributions .....          | 532    | 610    | 702    |
| 42.0 Insurance claims and indemnities .....              | 33     | 27     | 23     |
| 43.0 Interest and dividends .....                        | 4      | 3      | 3      |
| 44.0 Refunds .....                                       | 1      |        |        |
| 99.0 Direct obligations .....                            | 62,410 | 60,581 | 64,115 |
| 99.0 Reimbursable obligations .....                      | 10,245 | 14,650 | 14,631 |
| 99.9 Total new obligations, unexpired accounts .....     | 72,655 | 75,231 | 78,746 |

Employment Summary

| Identification code 021–2020–0–1–051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 97,821      | 84,532    | 84,123    |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 10,509      | 7,702     | 7,571     |

OPERATION AND MAINTENANCE, ARMY  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 021–2020–4–1–051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Operating forces .....  |             |           | 9,464     |
| 0799 Total direct obligations .....                                      |             |           | 9,464     |
| 0900 Total new obligations, unexpired accounts (object class 26.0) ..... |             |           | 9,464     |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 9,464     |
| 1900 Budget authority (total) .....                                      |             |           | 9,464     |
| 1930 Total budgetary resources available .....                           |             |           | 9,464     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 9,464     |
| 3020 Outlays (gross) .....   |             |           | -5,678    |
| 3050 Unpaid obligations, end of year .....                               |             |           | 3,786     |
| Memorandum (non-add) entries:  |             |           |           |
| 3200 Obligated balance, end of year .....                                |             |           | 3,786     |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       |             |           | 9,464     |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             |           | 5,678     |
| 4180 Budget authority, net (total) .....                                 |             |           | 9,464     |
| 4190 Outlays, net (total) .....  |             |           | 5,678     |

OPERATION AND MAINTENANCE, NAVY

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Navy and the Marine Corps, as authorized by law, \$82,568,546,000: Provided, That, of the funds provided under this heading, not to exceed \$15,055,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Navy, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That, of the funds provided under this heading, \$4,084,376,000 shall remain available until September 30, 2028, of which \$109,915,000 shall be available only for expenses relating to certain classified and sensitive activities.

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

| Identification code 017-1804-0-1-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>   |             |           |           |
| 0001 Operating forces .....   | 65,842      | 68,011    | 71,773    |
| 0002 Mobilization .....   | 2,449       | 1,917     | 2,118     |
| 0003 Training and recruiting .....  | 2,859       | 2,545     | 2,816     |
| 0004 Administration and Service-wide Activities .....                           | 6,794       | 5,867     | 5,862     |
| 0799 Total direct obligations .....   | 77,944      | 78,340    | 82,569    |
| 0801 Reimbursable program activity .....  | 5,258       | 6,787     | 7,212     |
| 0900 Total new obligations, unexpired accounts .....                            | 83,202      | 85,127    | 89,781    |
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                           | 178         | 2,665     | 84        |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....                 | 143         |           |           |
| 1010 Unobligated balance transfer to other accts [017-1319] .....               | -24         |           |           |
| 1010 Unobligated balance transfer to other accts [011-5512] .....               | -2          |           |           |
| 1011 Unobligated balance transfer from other acct [097-0100] .....              | 280         |           |           |
| 1011 Unobligated balance transfer from other acct [097-4930.002] .....          | 100         |           |           |
| 1011 Unobligated balance transfer from other acct [097-0105] .....              | 60          |           |           |
| 1012 Unobligated balance transfers between expired and unexpired accounts ..... | 36          |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....                 |             | 971       |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....                 |             | 768       |           |
| 1021 Recoveries of prior year unpaid obligations .....                          | 26          |           |           |
| 1070 Unobligated balance (total) .....  | 654         | 4,404     | 84        |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:  |             |           |           |
| 1100 Appropriation .....  | 74,761      | 73,979    | 82,569    |
| 1120 Appropriations transferred to other acct [097-0100] .....                  | -22         |           |           |
| 1120 Appropriations transferred to other acct [057-3022] .....                  | -10         |           |           |
| 1120 Appropriations transferred to other acct [057-3850] .....                  | -3          |           |           |
| 1121 Appropriations transferred from other acct [097-0100] .....                | 2,403       |           |           |
| 1121 Appropriations transferred from other acct [097-0105] .....                | 112         |           |           |
| 1121 Appropriations transferred from other acct [097-0810] .....                | 344         |           |           |
| 1160 Appropriation, discretionary (total) .....                                 | 77,585      | 73,979    | 82,569    |
| Appropriations, mandatory:  |             |           |           |
| 1200 Appropriation .....  | 2,624       |           |           |
| 1220 Appropriations transferred to other acct [011-5512] .....                  | -9          |           |           |
| 1221 Appropriations transferred from other acct [011-5512] .....                | 29          | 28        | 15        |
| 1260 Appropriations, mandatory (total) .....                                    | 2,644       | 28        | 15        |
| Spending authority from offsetting collections, discretionary:                  |             |           |           |
| 1700 Collected .....  | 4,473       | 6,800     | 7,300     |
| 1701 Change in uncollected payments, Federal sources .....                      | 607         |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....              | 5,080       | 6,800     | 7,300     |
| Spending authority from offsetting collections, mandatory:                      |             |           |           |
| 1800 Collected .....  | 35          |           |           |
| 1801 Change in uncollected payments, Federal sources .....                      | -16         |           |           |
| 1850 Spending auth from offsetting collections, mand (total) .....              | 19          |           |           |
| 1900 Budget authority (total) .....   | 85,328      | 80,807    | 89,884    |
| 1930 Total budgetary resources available .....                                  | 85,982      | 85,211    | 89,968    |
| Memorandum (non-add) entries:   |             |           |           |
| 1940 Unobligated balance expiring .....   | -115        |           |           |
| 1941 Unexpired unobligated balance, end of year .....                           | 2,665       | 84        | 187       |
| <b>Change in obligated balance:</b>   |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                           | 36,163      | 41,117    | 44,195    |
| 3010 New obligations, unexpired accounts .....                                  | 83,202      | 85,127    | 89,781    |
| 3011 Obligations ("upward adjustments"), expired accounts .....                 | 4,213       |           |           |
| 3020 Outlays (gross) .....  | -78,572     | -82,049   | -88,808   |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....               | -26         |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....                 | -3,863      |           |           |
| 3050 Unpaid obligations, end of year .....                                      | 41,117      | 44,195    | 45,168    |
| Uncollected payments:   |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....               | -915        | -1,358    | -1,358    |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....                  | -591        |           |           |
| 3071 Change in uncollected pymts, Fed sources, expired .....                    | 148         |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....                          | -1,358      | -1,358    | -1,358    |
| Memorandum (non-add) entries:   |             |           |           |
| 3100 Obligated balance, start of year .....                                     | 35,248      | 39,759    | 42,837    |
| 3200 Obligated balance, end of year .....                                       | 39,759      | 42,837    | 43,810    |
| <b>Budget authority and outlays, net:</b>                                       |             |           |           |
| Discretionary:  |             |           |           |
| 4000 Budget authority, gross .....  | 82,665      | 80,779    | 89,869    |

|   |        |        |        |
|---|--------|--------|--------|
| 4010 Outlays, gross:  |        |        |        |
| Outlays from new discretionary authority .....                        | 55,960 | 55,626 | 61,796 |
| 4011 Outlays from discretionary balances .....                        | 22,585 | 24,884 | 25,791 |
| 4020 Outlays, gross (total) .....                                     | 78,545 | 80,510 | 87,587 |
| Offsets against gross budget authority and outlays:                   |        |        |        |
| Offsetting collections (collected) from:                              |        |        |        |
| 4030 Federal sources .....  | -3,851 | -6,800 | -7,300 |
| 4033 Non-Federal sources .....  | -1,371 |        |        |
| 4040 Offsets against gross budget authority and outlays (total) ..... | -5,222 | -6,800 | -7,300 |
| Additional offsets against gross budget authority only:               |        |        |        |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....        | -607   |        |        |
| 4052 Offsetting collections credited to expired accounts .....        | 749    |        |        |
| 4060 Additional offsets against budget authority only (total) .....   | 142    |        |        |
| 4070 Budget authority, net (discretionary) .....                      | 77,585 | 73,979 | 82,569 |
| 4080 Outlays, net (discretionary) .....                               | 73,323 | 73,710 | 80,287 |
| Mandatory:  |        |        |        |
| 4090 Budget authority, gross .....                                    | 2,663  | 28     | 15     |
| Outlays, gross:   |        |        |        |
| 4100 Outlays from new mandatory authority .....                       |        | 18     | 10     |
| 4101 Outlays from mandatory balances .....                            | 27     | 1,521  | 1,211  |
| 4110 Outlays, gross (total) .....                                     | 27     | 1,539  | 1,221  |
| Offsets against gross budget authority and outlays:                   |        |        |        |
| Offsetting collections (collected) from:                              |        |        |        |
| 4120 Federal sources .....  | -16    |        |        |
| 4123 Non-Federal sources .....  | -19    |        |        |
| 4130 Offsets against gross budget authority and outlays (total) ..... | -35    |        |        |
| Additional offsets against gross budget authority only:               |        |        |        |
| 4140 Change in uncollected pymts, Fed sources, unexpired .....        | 16     |        |        |
| 4160 Budget authority, net (mandatory) .....                          | 2,644  | 28     | 15     |
| 4170 Outlays, net (mandatory) .....                                   | -8     | 1,539  | 1,221  |
| 4180 Budget authority, net (total) .....                              | 80,229 | 74,007 | 82,584 |
| 4190 Outlays, net (total) .....                                       | 73,315 | 75,249 | 81,508 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 80,229      | 74,007    | 82,584    |
| Outlays .....                           | 73,315      | 75,249    | 81,508    |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 4,646     |
| Outlays .....                           |             |           | 3,066     |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 80,229      | 74,007    | 87,230    |
| Outlays .....                           | 73,315      | 75,249    | 84,574    |

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

| Identification code 017-1804-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:   |             |           |           |
| Personnel compensation:   |             |           |           |
| 11.1 Full-time permanent .....                                  | 10,394      | 9,845     | 10,405    |
| 11.3 Other than full-time permanent .....                       | 118         | 112       | 79        |
| 11.5 Other personnel compensation .....                         | 1,033       | 720       | 928       |
| 11.8 Special personal services payments .....                   | 51          | 22        | 56        |
| 11.9 Total personnel compensation .....                         | 11,596      | 10,699    | 11,468    |
| 12.1 Civilian personnel benefits .....                          | 4,450       | 4,177     | 4,489     |
| 13.0 Benefits for former personnel .....                        | 8           | 8         | 5         |
| 21.0 Travel and transportation of persons .....                 | 1,442       | 1,089     | 1,288     |
| 22.0 Transportation of things .....                             | 823         | 661       | 800       |
| 23.1 Rental payments to GSA .....                               | 77          | 47        | 61        |
| 23.2 Rental payments to others .....                            | 442         | 580       | 342       |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 2,267       | 2,304     | 2,219     |
| 24.0 Printing and reproduction .....                            | 126         | 150       | 141       |
| 25.1 Advisory and assistance services .....                     | 3,844       | 1,899     | 2,176     |
| 25.2 Other services from non-Federal sources .....              | 1,787       | 1,571     | 2,300     |
| 25.3 Other goods and services from Federal sources .....        | 4,739       | 5,669     | 5,275     |
| 25.3 Other goods and services from Federal sources .....        | 71          | 56        | 57        |
| 25.3 Other goods and services from Federal sources .....        | 10,781      | 11,208    | 12,251    |
| 25.4 Operation and maintenance of facilities .....              | 5,445       | 5,255     | 8,364     |
| 25.5 Research and development contracts .....                   | 186         | 54        | 39        |
| 25.6 Medical care .....   | 10          | 10        | 9         |
| 25.7 Operation and maintenance of equipment .....               | 12,747      | 16,645    | 13,824    |
| 25.8 Subsistence and support of persons .....                   | 135         | 164       | 155       |
| 26.0 Supplies and materials .....                               | 9,469       | 13,463    | 14,409    |
| 31.0 Equipment .....  | 6,308       | 1,733     | 1,974     |
| 32.0 Land and structures .....                                  | 1,146       | 841       | 862       |
| 41.0 Grants, subsidies, and contributions .....                 | 33          | 39        | 43        |
| 42.0 Insurance claims and indemnities .....                     | 9           | 18        | 18        |

OPERATION AND MAINTENANCE, NAVY—Continued  
Object Classification—Continued

| Identification code 017-1804-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 43.0 Interest and dividends .....                    | 3           |           |           |
| 99.0 Direct obligations .....                        | 77,944      | 78,340    | 82,569    |
| 99.0 Reimbursable obligations .....                  | 5,258       | 6,787     | 7,212     |
| 99.9 Total new obligations, unexpired accounts ..... | 83,202      | 85,127    | 89,781    |

Employment Summary

| Identification code 017-1804-0-1-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 101,878     | 96,143    | 100,799   |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 12,934      | 13,295    | 14,737    |

OPERATION AND MAINTENANCE, NAVY  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 017-1804-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Operating Forces .....  |             |           | 4,646     |
| 0900 Total new obligations, unexpired accounts (object class 25.7) ..... |             |           | 4,646     |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 4,646     |
| 1930 Total budgetary resources available .....                           |             |           | 4,646     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 4,646     |
| 3020 Outlays (gross) .....   |             |           | -3,066    |
| 3050 Unpaid obligations, end of year .....                               |             |           | 1,580     |
| Memorandum (non-add) entries:  |             |           |           |
| 3200 Obligated balance, end of year .....                                |             |           | 1,580     |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       |             |           | 4,646     |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             |           | 3,066     |
| 4180 Budget authority, net (total) .....                                 |             |           | 4,646     |
| 4190 Outlays, net (total) .....  |             |           | 3,066     |

OPERATION AND MAINTENANCE, MARINE CORPS

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Marine Corps, as authorized by law, \$15,988,817,000, of which \$799,441,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

| Identification code 017-1106-0-1-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0001 Operating forces .....  | 8,506       | 10,536    | 13,701    |
| 0003 Training and recruiting .....                                 | 1,059       | 1,049     | 1,637     |
| 0004 Administration and Service-wide Activities .....              | 628         | 585       | 651       |
| 0799 Total direct obligations .....                                | 10,193      | 12,170    | 15,989    |
| 0801 Reimbursable program activity .....                           | 349         | 337       | 344       |
| 0900 Total new obligations, unexpired accounts .....               | 10,542      | 12,507    | 16,333    |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 49          | 1,047     | 174       |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....    | 9           |           |           |
| 1011 Unobligated balance transfer from other acct [097-0100] ..... | 16          |           |           |
| 1011 Unobligated balance transfer from other acct [097-0801] ..... | 4           |           |           |

|   |         |         |         |
|---|---------|---------|---------|
| 1012 Unobligated balance transfers between expired and unexpired accounts ..... | 2       |         |         |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....                 |         | 23      |         |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....                 |         | 171     |         |
| 1021 Recoveries of prior year unpaid obligations .....                          | 2       |         |         |
| 1070 Unobligated balance (total) .....  | 73      | 1,241   | 174     |
| Budget authority:   |         |         |         |
| Appropriations, discretionary:  |         |         |         |
| 1100 Appropriation .....  | 10,027  | 10,969  | 15,989  |
| 1120 Appropriations transferred to other acct [097-0105] .....                  | -1      |         |         |
| 1121 Appropriations transferred from other acct [097-0100] .....                | 111     |         |         |
| 1121 Appropriations transferred from other acct [097-0105] .....                | 5       |         |         |
| 1160 Appropriation, discretionary (total) .....                                 | 10,142  | 10,969  | 15,989  |
| Appropriations, mandatory:  |         |         |         |
| 1200 Appropriation .....  | 1,007   |         |         |
| 1220 Appropriations transferred to other acct [011-5512] .....                  | -8      |         |         |
| 1221 Appropriations transferred from other acct [011-5512] .....                | 28      | 1       |         |
| 1260 Appropriations, mandatory (total) .....                                    | 1,027   | 1       |         |
| Spending authority from offsetting collections, discretionary:                  |         |         |         |
| 1700 Collected .....  | 304     | 470     | 320     |
| 1701 Change in uncollected payments, Federal sources .....                      | 51      |         |         |
| 1750 Spending auth from offsetting collections, disc (total) .....              | 355     | 470     | 320     |
| Spending authority from offsetting collections, mandatory:                      |         |         |         |
| 1800 Collected .....  | 9       |         |         |
| 1900 Budget authority (total) .....   | 11,533  | 11,440  | 16,309  |
| 1930 Total budgetary resources available .....                                  | 11,606  | 12,681  | 16,483  |
| Memorandum (non-add) entries:   |         |         |         |
| 1940 Unobligated balance expiring .....   | -17     |         |         |
| 1941 Unexpired unobligated balance, end of year .....                           | 1,047   | 174     | 150     |
| <b>Change in obligated balance:</b>   |         |         |         |
| Unpaid obligations:   |         |         |         |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                           | 5,606   | 5,438   | 6,552   |
| 3010 New obligations, unexpired accounts .....                                  | 10,542  | 12,507  | 16,333  |
| 3011 Obligations ("upward adjustments"), expired accounts .....                 | 397     |         |         |
| 3020 Outlays (gross) .....  | -10,471 | -11,393 | -14,376 |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....               | -2      |         |         |
| 3041 Recoveries of prior year unpaid obligations, expired .....                 | -634    |         |         |
| 3050 Unpaid obligations, end of year .....                                      | 5,438   | 6,552   | 8,509   |
| Uncollected payments:   |         |         |         |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....               | -148    | -107    | -107    |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....                  | -51     |         |         |
| 3071 Change in uncollected pymts, Fed sources, expired .....                    | 92      |         |         |
| 3090 Uncollected pymts, Fed sources, end of year .....                          | -107    | -107    | -107    |
| Memorandum (non-add) entries:   |         |         |         |
| 3100 Obligated balance, start of year .....                                     | 5,458   | 5,331   | 6,445   |
| 3200 Obligated balance, end of year .....                                       | 5,331   | 6,445   | 8,402   |
| <b>Budget authority and outlays, net:</b>                                       |         |         |         |
| Discretionary:  |         |         |         |
| 4000 Budget authority, gross .....  | 10,497  | 11,439  | 16,309  |
| Outlays, gross:   |         |         |         |
| 4010 Outlays from new discretionary authority .....                             | 6,610   | 7,161   | 10,073  |
| 4011 Outlays from discretionary balances .....                                  | 3,835   | 3,523   | 3,930   |
| 4020 Outlays, gross (total) .....   | 10,445  | 10,684  | 14,003  |
| Offsets against gross budget authority and outlays:                             |         |         |         |
| Offsetting collections (collected) from:  |         |         |         |
| 4030 Federal sources .....  | -301    | -470    | -320    |
| 4033 Non-Federal sources .....  | -95     |         |         |
| 4040 Offsets against gross budget authority and outlays (total) .....           | -396    | -470    | -320    |
| Additional offsets against gross budget authority only:                         |         |         |         |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....                  | -51     |         |         |
| 4052 Offsetting collections credited to expired accounts .....                  | 92      |         |         |
| 4060 Additional offsets against budget authority only (total) .....             | 41      |         |         |
| 4070 Budget authority, net (discretionary) .....                                | 10,142  | 10,969  | 15,989  |
| 4080 Outlays, net (discretionary) .....   | 10,049  | 10,214  | 13,683  |
| Mandatory:  |         |         |         |
| 4090 Budget authority, gross .....  | 1,036   | 1       |         |
| Outlays, gross:   |         |         |         |
| 4100 Outlays from new mandatory authority .....                                 | 7       | 1       |         |
| 4101 Outlays from mandatory balances .....                                      | 19      | 708     | 373     |
| 4110 Outlays, gross (total) .....   | 26      | 709     | 373     |
| Offsets against gross budget authority and outlays:                             |         |         |         |
| Offsetting collections (collected) from:  |         |         |         |
| 4123 Non-Federal sources .....  | -9      |         |         |
| 4180 Budget authority, net (total) .....  | 11,169  | 10,970  | 15,989  |
| 4190 Outlays, net (total) .....   | 10,066  | 10,923  | 14,056  |

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

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Enacted/requested:</b>                      |             |           |           |
| Budget Authority .....                         | 11,169      | 10,970    | 15,989    |
| Outlays .....                                  | 10,066      | 10,923    | 14,056    |
| <b>Legislative proposal, subject to PAYGO:</b> |             |           |           |
| Budget Authority .....                         |             |           | 5,575     |
| Outlays .....                                  |             |           | 3,401     |
| <b>Total:</b>                                  |             |           |           |
| Budget Authority .....                         | 11,169      | 10,970    | 21,564    |
| Outlays .....                                  | 10,066      | 10,923    | 17,457    |

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

| Identification code 017-1106-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                                      |             |           |           |
| <b>Personnel compensation:</b>                                  |             |           |           |
| 11.1 Full-time permanent .....                                  | 1,546       | 1,529     | 1,594     |
| 11.3 Other than full-time permanent .....                       | 27          |           |           |
| 11.5 Other personnel compensation .....                         | 88          | 43        | 72        |
| 11.9 Total personnel compensation .....                         | 1,661       | 1,572     | 1,666     |
| 12.1 Civilian personnel benefits .....                          | 627         | 549       | 546       |
| 21.0 Travel and transportation of persons .....                 | 437         | 445       | 713       |
| 22.0 Transportation of things .....                             | 230         | 272       | 354       |
| 23.1 Rental payments to GSA .....                               | 11          | 14        | 14        |
| 23.2 Rental payments to others .....                            | 47          | 50        | 138       |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 436         | 502       | 665       |
| 24.0 Printing and reproduction .....                            | 130         | 162       | 321       |
| 25.1 Advisory and assistance services .....                     | 1,350       | 1,205     | 1,492     |
| 25.2 Other services from non-Federal sources .....              | 416         | 417       | 466       |
| 25.3 Other goods and services from Federal sources .....        | 692         | 643       | 3,103     |
| 25.3 Other goods and services from Federal sources .....        | 17          | 28        |           |
| 25.3 Other goods and services from Federal sources .....        | 581         | 886       |           |
| 25.4 Operation and maintenance of facilities .....              | 995         | 2,114     | 626       |
| 25.5 Research and development contracts .....                   | 26          | 24        | 23        |
| 25.6 Medical care .....   | 2           | 2         | 3         |
| 25.7 Operation and maintenance of equipment .....               | 800         | 932       | 1,315     |
| 25.8 Subsistence and support of persons .....                   | 72          | 46        | 69        |
| 26.0 Supplies and materials .....                               | 782         | 1,192     | 2,337     |
| 31.0 Equipment .....  | 595         | 756       | 1,257     |
| 32.0 Land and structures .....                                  | 283         | 318       | 836       |
| 41.0 Grants, subsidies, and contributions .....                 | 2           | 2         | 2         |
| 42.0 Insurance claims and indemnities .....                     |             | 38        | 43        |
| 43.0 Interest and dividends .....                               | 1           | 1         | 1         |
| 99.0 Direct obligations .....                                   | 10,193      | 12,170    | 15,990    |
| 99.0 Reimbursable obligations .....                             | 349         | 337       | 343       |
| 99.9 Total new obligations, unexpired accounts .....            | 10,542      | 12,507    | 16,333    |

**Employment Summary**

| Identification code 017-1106-0-1-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 15,578      | 14,502    | 14,791    |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 351         | 726       | 726       |

**OPERATION AND MAINTENANCE, MARINE CORPS**

(Legislative proposal, subject to PAYGO)

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

| Identification code 017-1106-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Operating Forces .....  |             |           | 5,575     |
| 0799 Total direct obligations .....                                      |             |           | 5,575     |
| 0900 Total new obligations, unexpired accounts (object class 26.0) ..... |             |           | 5,575     |
| <b>Budgetary resources:</b>  |             |           |           |
| <b>Budget authority:</b>   |             |           |           |
| <b>Appropriations, mandatory:</b>  |             |           |           |
| 1200 Appropriation .....   |             |           | 5,575     |
| 1900 Budget authority (total) .....                                      |             |           | 5,575     |
| 1930 Total budgetary resources available .....                           |             |           | 5,575     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| <b>Unpaid obligations:</b>   |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 5,575     |

|   |  |  |       |
|---|--|--|-------|
| 3020 Outlays (gross) .....                      |  |  | 3,401 |
| 3050 Unpaid obligations, end of year .....      |  |  | 2,174 |
| <b>Memorandum (non-add) entries:</b>            |  |  |       |
| 3200 Obligated balance, end of year .....       |  |  | 2,174 |
| <b>Budget authority and outlays, net:</b>       |  |  |       |
| <b>Mandatory:</b>                               |  |  |       |
| 4090 Budget authority, gross .....              |  |  | 5,575 |
| <b>Outlays, gross:</b>                          |  |  |       |
| 4100 Outlays from new mandatory authority ..... |  |  | 3,401 |
| 4180 Budget authority, net (total) .....        |  |  | 5,575 |
| 4190 Outlays, net (total) .....                 |  |  | 3,401 |

**OPERATION AND MAINTENANCE, AIR FORCE**

*For expenses, not otherwise provided for, necessary for the operation and maintenance of the Air Force, as authorized by law, \$74,039,636,000: Provided, That, of the funds provided under this heading, not to exceed \$8,238,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Air Force, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That of the funds provided under this heading, \$3,701,982,000 shall remain available until September 30, 2028, of which \$205,065,000 shall be available only for expenses relating to certain classified and sensitive activities.*

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

| Identification code 057-3400-0-1-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>   |             |           |           |
| 0001 Operating forces .....   | 51,332      | 52,687    | 59,989    |
| 0002 Mobilization .....   | 4,554       | 3,638     | 4,105     |
| 0003 Training and recruiting .....  | 3,231       | 3,289     | 3,632     |
| 0004 Administration and Service-wide Activities .....                           | 6,417       | 6,129     | 6,314     |
| 0799 Total direct obligations .....   | 65,534      | 65,743    | 74,040    |
| 0801 Reimbursable program activity .....  | 3,807       | 5,011     | 5,005     |
| 0900 Total new obligations, unexpired accounts .....                            | 69,341      | 70,754    | 79,045    |
| <b>Budgetary resources:</b>   |             |           |           |
| <b>Unobligated balance:</b>   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                           | 138         | 4,943     | 133       |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....                 | 62          |           |           |
| 1011 Unobligated balance transfer from other acct [097-0100] .....              | 131         |           |           |
| 1011 Unobligated balance transfer from other acct [097-0810] .....              | 1           |           |           |
| 1011 Unobligated balance transfer from other acct [097-0801] .....              | 34          |           |           |
| 1011 Unobligated balance transfer from other acct [097-0105] .....              | 42          |           |           |
| 1012 Unobligated balance transfers between expired and unexpired accounts ..... | 25          |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....                 | -3          | 353       |           |
| 1021 Recoveries of prior year unpaid obligations .....                          | 12          |           |           |
| 1070 Unobligated balance (total) .....  | 380         | 5,296     | 133       |
| <b>Budget authority:</b>  |             |           |           |
| <b>Appropriations, discretionary:</b>   |             |           |           |
| 1100 Appropriation .....  | 63,763      | 60,507    | 74,040    |
| 1120 Appropriations transferred to other acct [097-0810] .....                  | -1          |           |           |
| 1120 Appropriations transferred to other acct [057-3740] .....                  | -2          |           |           |
| 1120 Appropriations transferred to other acct [057-3840] .....                  | -15         |           |           |
| 1121 Appropriations transferred from other acct [097-0100] .....                | 794         |           |           |
| 1121 Appropriations transferred from other acct [097-0105] .....                | 154         |           |           |
| 1121 Appropriations transferred from other acct [097-0810] .....                | 331         |           |           |
| 1121 Appropriations transferred from other acct [057-3010] .....                | 15          |           |           |
| 1121 Appropriations transferred from other acct [057-3080] .....                | 10          |           |           |
| 1160 Appropriation, discretionary (total) .....                                 | 65,049      | 60,507    | 74,040    |
| <b>Appropriations, mandatory:</b>   |             |           |           |
| 1200 Appropriation .....  | 5,225       |           |           |
| 1220 Appropriations transferred to other acct [011-5512] .....                  | -21         |           |           |
| 1221 Appropriations transferred from other acct [011-5512] .....                | 23          | 34        | 14        |
| 1260 Appropriations, mandatory (total) .....                                    | 5,227       | 34        | 14        |
| <b>Spending authority from offsetting collections, discretionary:</b>           |             |           |           |
| 1700 Collected .....  | 2,843       | 5,050     | 5,050     |
| 1701 Change in uncollected payments, Federal sources .....                      | 922         |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....              | 3,765       | 5,050     | 5,050     |
| <b>Spending authority from offsetting collections, mandatory:</b>               |             |           |           |
| 1800 Collected .....  | 13          |           |           |
| 1900 Budget authority (total) .....   | 74,054      | 65,591    | 79,104    |
| 1930 Total budgetary resources available .....                                  | 74,434      | 70,887    | 79,237    |

OPERATION AND MAINTENANCE, AIR FORCE—Continued  
Program and Financing—Continued

| Identification code 057-3400-0-1-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Memorandum (non-add) entries:</b>                               |             |           |           |
| 1940 Unobligated balance expiring .....                            | -150        |           |           |
| 1941 Unexpired unobligated balance, end of year .....              | 4,943       | 133       | 192       |
| <b>Change in obligated balance:</b>                                |             |           |           |
| <b>Unpaid obligations:</b>   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....              | 37,406      | 37,808    | 41,089    |
| 3001 Adjustments to unpaid obligations brought forward, Oct 1 .... | 3           |           |           |
| 3010 New obligations, unexpired accounts .....                     | 69,341      | 70,754    | 79,045    |
| 3011 Obligations ("upward adjustments"), expired accounts .....    | 3,221       |           |           |
| 3020 Outlays (gross) .....   | -67,391     | -67,473   | -75,639   |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....  | -12         |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....    | -4,760      |           |           |
| 3050 Unpaid obligations, end of year .....                         | 37,808      | 41,089    | 44,495    |
| <b>Uncollected payments:</b>                                       |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....  | -1,902      | -1,907    | -1,907    |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....     | -922        |           |           |
| 3071 Change in uncollected pymts, Fed sources, expired .....       | 917         |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....             | -1,907      | -1,907    | -1,907    |
| <b>Memorandum (non-add) entries:</b>                               |             |           |           |
| 3100 Obligated balance, start of year .....                        | 35,507      | 35,901    | 39,182    |
| 3200 Obligated balance, end of year .....                          | 35,901      | 39,182    | 42,588    |

| <b>Budget authority and outlays, net:</b>                            |        |        |        |
|--|--------|--------|--------|
| <b>Discretionary:</b>  |        |        |        |
| 4000 Budget authority, gross .....                                   | 68,814 | 65,557 | 79,090 |
| <b>Outlays, gross:</b>   |        |        |        |
| 4010 Outlays from new discretionary authority .....                  | 42,734 | 42,564 | 50,955 |
| 4011 Outlays from discretionary balances .....                       | 24,358 | 20,890 | 23,416 |
| 4020 Outlays, gross (total) .....                                    | 67,092 | 63,454 | 74,371 |
| <b>Offsets against gross budget authority and outlays:</b>           |        |        |        |
| <b>Offsetting collections (collected) from:</b>                      |        |        |        |
| 4030 Federal sources .....   | -3,531 | -5,050 | -5,050 |
| 4033 Non-Federal sources .....                                       | -286   |        |        |
| 4040 Offsets against gross budget authority and outlays (total) .... | -3,817 | -5,050 | -5,050 |
| <b>Additional offsets against gross budget authority only:</b>       |        |        |        |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....       | -922   |        |        |
| 4052 Offsetting collections credited to expired accounts .....       | 974    |        |        |
| 4060 Additional offsets against budget authority only (total) .....  | 52     |        |        |
| 4070 Budget authority, net (discretionary) .....                     | 65,049 | 60,507 | 74,040 |
| 4080 Outlays, net (discretionary) .....                              | 63,275 | 58,404 | 69,321 |
| <b>Mandatory:</b>  |        |        |        |
| 4090 Budget authority, gross .....                                   | 5,240  | 34     | 14     |
| <b>Outlays, gross:</b>   |        |        |        |
| 4100 Outlays from new mandatory authority .....                      | 287    | 19     | 8      |
| 4101 Outlays from mandatory balances .....                           | 12     | 4,000  | 1,260  |
| 4110 Outlays, gross (total) .....                                    | 299    | 4,019  | 1,268  |
| <b>Offsets against gross budget authority and outlays:</b>           |        |        |        |
| <b>Offsetting collections (collected) from:</b>                      |        |        |        |
| 4123 Non-Federal sources .....                                       | -13    |        |        |
| 4180 Budget authority, net (total) .....                             | 70,276 | 60,541 | 74,054 |
| 4190 Outlays, net (total) .....                                      | 63,561 | 62,423 | 70,589 |

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

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Enacted/requested:</b>                      |             |           |           |
| Budget Authority .....                         | 70,276      | 60,541    | 74,054    |
| Outlays .....                                  | 63,561      | 62,423    | 70,589    |
| <b>Legislative proposal, subject to PAYGO:</b> |             |           |           |
| Budget Authority .....                         |             |           | 5,776     |
| Outlays .....                                  |             |           | 3,581     |
| <b>Total:</b>                                  |             |           |           |
| Budget Authority .....                         | 70,276      | 60,541    | 79,830    |
| Outlays .....                                  | 63,561      | 62,423    | 74,170    |

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

| Identification code 057-3400-0-1-051      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                |             |           |           |
| <b>Personnel compensation:</b>            |             |           |           |
| 11.1 Full-time permanent .....            | 7,671       | 7,220     | 7,944     |
| 11.3 Other than full-time permanent ..... | 10          | 1         | 1         |

|   |        |        |        |
|---|--------|--------|--------|
| 11.5 Other personnel compensation .....                         | 330    | 109    |        |
| 11.9 Total personnel compensation .....                         | 8,011  | 7,330  | 7,945  |
| 12.1 Civilian personnel benefits .....                          | 2,851  | 2,302  | 2,135  |
| 13.0 Benefits for former personnel .....                        | 7      | 33     | 33     |
| 21.0 Travel and transportation of persons .....                 | 1,740  | 1,334  | 1,913  |
| 22.0 Transportation of things .....                             | 229    | 263    | 305    |
| 23.1 Rental payments to GSA .....                               | 1      | 4      | 4      |
| 23.2 Rental payments to others .....                            | 269    | 301    | 188    |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 4,519  | 5,402  | 5,713  |
| 24.0 Printing and reproduction .....                            | 98     | 161    | 144    |
| 25.1 Advisory and assistance services .....                     | 2,449  | 1,619  | 3,673  |
| 25.2 Other services from non-Federal sources .....              | 2,542  | 2,127  | 935    |
| 25.3 Other goods and services from Federal sources .....        | 1,111  | 688    | 823    |
| 25.3 Other goods and services from Federal sources .....        | 16     | 6      | 8      |
| 25.3 Other goods and services from Federal sources .....        | 7,500  | 7,455  | 8,443  |
| 25.4 Operation and maintenance of facilities .....              | 2,082  | 2,302  | 2,158  |
| 25.5 Research and development contracts .....                   | 37     | 182    | 283    |
| 25.6 Medical care .....   | 148    | 41     | 140    |
| 25.7 Operation and maintenance of equipment .....               | 15,292 | 16,093 | 13,118 |
| 25.8 Subsistence and support of persons .....                   | 323    | 316    | 312    |
| 26.0 Supplies and materials .....                               | 9,152  | 9,492  | 9,939  |
| 31.0 Equipment .....  | 3,440  | 3,438  | 4,437  |
| 32.0 Land and structures .....                                  | 3,625  | 4,745  | 11,345 |
| 41.0 Grants, subsidies, and contributions .....                 | 74     | 65     | 41     |
| 42.0 Insurance claims and indemnities .....                     | 14     | 42     | 4      |
| 43.0 Interest and dividends .....                               | 4      | 2      | 1      |
| 99.0 Direct obligations .....                                   | 65,534 | 65,743 | 74,040 |
| 99.0 Reimbursable obligations .....                             | 3,807  | 5,011  | 5,005  |
| 99.9 Total new obligations, unexpired accounts .....            | 69,341 | 70,754 | 79,045 |

**Employment Summary**

| Identification code 057-3400-0-1-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 76,947      | 71,052    | 75,156    |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 2,741       | 5,366     | 5,336     |

OPERATION AND MAINTENANCE, AIR FORCE  
(Legislative proposal, subject to PAYGO)

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

| Identification code 057-3400-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Operating Forces .....  |             |           | 5,776     |
| 0900 Total new obligations, unexpired accounts (object class 25.7) ..... |             |           | 5,776     |
| <b>Budgetary resources:</b>  |             |           |           |
| <b>Budget authority:</b>   |             |           |           |
| <b>Appropriations, mandatory:</b>  |             |           |           |
| 1200 Appropriation .....   |             |           | 5,776     |
| 1930 Total budgetary resources available .....                           |             |           | 5,776     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| <b>Unpaid obligations:</b>   |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 5,776     |
| 3020 Outlays (gross) .....   |             |           | -3,581    |
| 3050 Unpaid obligations, end of year .....                               |             |           | 2,195     |
| <b>Memorandum (non-add) entries:</b>                                     |             |           |           |
| 3200 Obligated balance, end of year .....                                |             |           | 2,195     |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| <b>Mandatory:</b>  |             |           |           |
| 4090 Budget authority, gross .....                                       |             |           | 5,776     |
| <b>Outlays, gross:</b>   |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             |           | 3,581     |
| 4180 Budget authority, net (total) .....                                 |             |           | 5,776     |
| 4190 Outlays, net (total) .....  |             |           | 3,581     |

OPERATION AND MAINTENANCE, SPACE FORCE

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Space Force, as authorized by law, \$9,265,917,000, of which \$463,296,000 shall remain available until September 30, 2028.

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

| Identification code 057-3410-0-1-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>   |             |           |           |
| 0001 Operating Forces .....   | 4,863       | 5,517     | 8,780     |
| 0004 Administration and Service-Wide Activities .....                           | 188         | 205       | 486       |
| 0799 Total direct obligations .....   | 5,051       | 5,722     | 9,266     |
| 0801 Reimbursable program activity .....  | 487         | 815       | 815       |
| 0900 Total new obligations, unexpired accounts .....                            | 5,538       | 6,537     | 10,081    |
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                           | 3           | 20        | 25        |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....                 | 3           |           |           |
| 1011 Unobligated balance transfer from other acct [097-0801] .....              | 8           |           |           |
| 1012 Unobligated balance transfers between expired and unexpired accounts ..... | 2           |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....                 |             | 22        |           |
| 1021 Recoveries of prior year unpaid obligations .....                          | 1           |           |           |
| 1070 Unobligated balance (total) .....  | 14          | 42        | 25        |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:  |             |           |           |
| 1100 Appropriation .....  | 5,134       | 5,680     | 9,266     |
| 1121 Appropriations transferred from other acct [097-0100] .....                | 6           |           |           |
| 1160 Appropriation, discretionary (total) .....                                 | 5,140       | 5,680     | 9,266     |
| Appropriations, mandatory:  |             |           |           |
| 1200 Appropriation .....  | 20          |           |           |
| 1220 Appropriations transferred to other acct [011-5512] .....                  | -16         |           |           |
| 1221 Appropriations transferred from other acct [011-5512] .....                | 17          | 5         |           |
| 1260 Appropriations, mandatory (total) .....                                    | 21          | 5         |           |
| Spending authority from offsetting collections, discretionary:                  |             |           |           |
| 1700 Collected .....  | 212         | 835       | 835       |
| 1701 Change in uncollected payments, Federal sources .....                      | 275         |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....              | 487         | 835       | 835       |
| 1900 Budget authority (total) .....   | 5,648       | 6,520     | 10,101    |
| 1930 Total budgetary resources available .....                                  | 5,662       | 6,562     | 10,126    |
| Memorandum (non-add) entries:   |             |           |           |
| 1940 Unobligated balance expiring .....   | -104        |           |           |
| 1941 Unexpired unobligated balance, end of year .....                           | 20          | 25        | 45        |
| <b>Change in obligated balance:</b>   |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                           | 3,762       | 4,276     | 3,848     |
| 3010 New obligations, unexpired accounts .....                                  | 5,538       | 6,537     | 10,081    |
| 3011 Obligations ("upward adjustments"), expired accounts .....                 | 149         |           |           |
| 3020 Outlays (gross) .....  | -4,956      | -6,965    | -8,985    |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....               | -1          |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....                 | -216        |           |           |
| 3050 Unpaid obligations, end of year .....                                      | 4,276       | 3,848     | 4,944     |
| Uncollected payments:   |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....               | -281        | -453      | -453      |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....                  | -275        |           |           |
| 3071 Change in uncollected pymts, Fed sources, expired .....                    | 103         |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....                          | -453        | -453      | -453      |
| Memorandum (non-add) entries:   |             |           |           |
| 3100 Obligated balance, start of year .....                                     | 3,481       | 3,823     | 3,395     |
| 3200 Obligated balance, end of year .....                                       | 3,823       | 3,395     | 4,491     |
| <b>Budget authority and outlays, net:</b>                                       |             |           |           |
| Discretionary:  |             |           |           |
| 4000 Budget authority, gross .....  | 5,627       | 6,515     | 10,101    |
| Outlays, gross:   |             |           |           |
| 4010 Outlays from new discretionary authority .....                             | 2,508       | 4,300     | 6,487     |
| 4011 Outlays from discretionary balances .....                                  | 2,448       | 2,646     | 2,483     |
| 4020 Outlays, gross (total) .....   | 4,956       | 6,946     | 8,970     |
| Offsets against gross budget authority and outlays:                             |             |           |           |
| Offsetting collections (collected) from:  |             |           |           |
| 4030 Federal sources .....  | -179        | -835      | -835      |
| 4033 Non-Federal sources .....  | -127        |           |           |
| 4040 Offsets against gross budget authority and outlays (total) .....           | -306        | -835      | -835      |
| Additional offsets against gross budget authority only:                         |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....                  | -275        |           |           |
| 4052 Offsetting collections credited to expired accounts .....                  | 94          |           |           |
| 4060 Additional offsets against budget authority only (total) .....             | -181        |           |           |
| 4070 Budget authority, net (discretionary) .....                                | 5,140       | 5,680     | 9,266     |
| 4080 Outlays, net (discretionary) .....   | 4,650       | 6,111     | 8,135     |

|   |       |       |       |
|---|-------|-------|-------|
| <b>Mandatory:</b>                               |       |       |       |
| 4090 Budget authority, gross .....              | 21    | 5     |       |
| Outlays, gross:                                 |       |       |       |
| 4100 Outlays from new mandatory authority ..... |       | 2     |       |
| 4101 Outlays from mandatory balances .....      |       | 17    | 15    |
| 4110 Outlays, gross (total) .....               |       | 19    | 15    |
| 4180 Budget authority, net (total) .....        | 5,161 | 5,685 | 9,266 |
| 4190 Outlays, net (total) .....                 | 4,650 | 6,130 | 8,150 |

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

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Enacted/requested:</b>                      |             |           |           |
| Budget Authority .....                         | 5,161       | 5,685     | 9,266     |
| Outlays .....                                  | 4,650       | 6,130     | 8,150     |
| <b>Legislative proposal, subject to PAYGO:</b> |             |           |           |
| Budget Authority .....                         |             |           | 414       |
| Outlays .....                                  |             |           | 257       |
| <b>Total:</b>                                  |             |           |           |
| Budget Authority .....                         | 5,161       | 5,685     | 9,680     |
| Outlays .....                                  | 4,650       | 6,130     | 8,407     |

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

| Identification code 057-3410-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                                      |             |           |           |
| Personnel compensation:   |             |           |           |
| 11.1 Full-time permanent .....                                  | 364         | 404       | 712       |
| 11.3 Other than full-time permanent .....                       |             | 1         | 1         |
| 11.5 Other personnel compensation .....                         | 18          | 1         | 1         |
| 11.9 Total personnel compensation .....                         | 382         | 406       | 714       |
| 12.1 Civilian personnel benefits .....                          | 116         | 131       | 100       |
| 13.0 Benefits for former personnel .....                        |             | 1         | 1         |
| 21.0 Travel and transportation of persons .....                 | 63          | 61        | 124       |
| 22.0 Transportation of things .....                             | 10          | 38        | 38        |
| 23.2 Rental payments to others .....                            | 4           | 36        | 68        |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 188         | 208       | 522       |
| 24.0 Printing and reproduction .....                            | 13          | 1         | 1         |
| 25.1 Advisory and assistance services .....                     | 428         | 158       | 276       |
| 25.2 Other services from non-Federal sources .....              | 85          | 217       | 186       |
| 25.3 Other goods and services from Federal sources .....        | 41          | 1         | 1         |
| 25.3 Other goods and services from Federal sources .....        | 79          | 44        | 66        |
| 25.4 Operation and maintenance of facilities .....              | 188         | 113       | 116       |
| 25.5 Research and development contracts .....                   | 12          |           | 103       |
| 25.6 Medical care .....   | 4           | 1         | 1         |
| 25.7 Operation and maintenance of equipment .....               | 2,467       | 3,168     | 4,316     |
| 25.8 Subsistence and support of persons .....                   |             | 1         | 1         |
| 26.0 Supplies and materials .....                               | 131         | 112       | 162       |
| 31.0 Equipment .....  | 361         | 438       | 613       |
| 32.0 Land and structures .....                                  | 474         | 587       | 1,857     |
| 41.0 Grants, subsidies, and contributions .....                 | 1           |           |           |
| 42.0 Insurance claims and indemnities .....                     | 4           |           |           |
| 99.0 Direct obligations .....                                   | 5,051       | 5,722     | 9,266     |
| 99.0 Reimbursable obligations .....                             | 487         | 815       | 815       |
| 99.9 Total new obligations, unexpired accounts .....            | 5,538       | 6,537     | 10,081    |

**Employment Summary**

| Identification code 057-3410-0-1-051                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment ..... | 2,558       | 2,761     | 4,673     |

**OPERATION AND MAINTENANCE, SPACE FORCE**

(Legislative proposal, subject to PAYGO)

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

| Identification code 057-3410-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0004 Administration and Service-Wide Activities .....                    |             |           | 414       |
| 0900 Total new obligations, unexpired accounts (object class 31.0) ..... |             |           | 414       |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 414       |
| 1930 Total budgetary resources available .....                           |             |           | 414       |

OPERATION AND MAINTENANCE, SPACE FORCE—Continued  
Program and Financing—Continued

| Identification code 057-3410-4-1-051            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Change in obligated balance:</b>             |             |           |           |
| Unpaid obligations:                             |             |           |           |
| 3010 New obligations, unexpired accounts .....  |             |           | 414       |
| 3020 Outlays (gross) .....                      |             |           | -257      |
| 3050 Unpaid obligations, end of year .....      |             |           | 157       |
| Memorandum (non-add) entries:                   |             |           |           |
| 3200 Obligated balance, end of year .....       |             |           | 157       |
| <b>Budget authority and outlays, net:</b>       |             |           |           |
| Mandatory:                                      |             |           |           |
| 4090 Budget authority, gross .....              |             |           | 414       |
| Outlays, gross:                                 |             |           |           |
| 4100 Outlays from new mandatory authority ..... |             |           | 257       |
| 4180 Budget authority, net (total) .....        |             |           | 414       |
| 4190 Outlays, net (total) .....                 |             |           | 257       |

OPERATION AND MAINTENANCE, DEFENSE-WIDE  
(INCLUDING TRANSFER OF FUNDS)

For expenses, not otherwise provided for, necessary for the operation and maintenance of activities and agencies of the Department of Defense (other than the military departments), as authorized by law, \$64,251,581,000: Provided, That not more than \$2,981,000 may be used for the Combatant Commander Initiative Fund authorized under section 166a of title 10, United States Code: Provided further, That not to exceed \$36,000,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of Defense, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That of the funds provided under this heading, \$28,515,000, to remain available until expended, shall be available only for expenses relating to certain classified activities, and may be transferred as necessary by the Secretary of Defense to operation and maintenance appropriations or research, development, test and evaluation appropriations, to be merged with and to be available for the same time period as the appropriations to which transferred: Provided further, That any ceiling on the investment item unit cost of items that may be purchased with operation and maintenance funds shall not apply to the funds described in the preceding proviso: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act: Provided further, That of the funds provided under this heading, \$3,037,519,000 shall remain available until September 30, 2028, of which \$3,183,000 shall be available only for expenses relating to certain classified and sensitive activities.

Program and Financing (in millions of dollars)

| Identification code 097-0100-0-1-051                              | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                           |             |           |           |
| 0001 Operating forces .....                                       | 12,852      | 14,300    | 15,319    |
| 0003 Training and recruiting .....                                | 344         | 319       | 412       |
| 0004 Administration and Service-wide Activities .....             | 49,504      | 45,008    | 48,521    |
| 0799 Total direct obligations .....                               | 62,700      | 59,627    | 64,252    |
| 0801 Reimbursable program activity .....                          | 1,858       | 3,322     | 2,836     |
| 0900 Total new obligations, unexpired accounts .....              | 64,558      | 62,949    | 67,088    |
| <b>Budgetary resources:</b>                                       |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....             | 24,574      | 56,682    | 3,726     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....   | 24,569      |           |           |
| 1010 Unobligated balance transfer to other accts [097-0300] ..... | -1,224      |           |           |
| 1010 Unobligated balance transfer to other accts [097-0360] ..... | -168        |           |           |
| 1010 Unobligated balance transfer to other accts [097-0400] ..... | -125        |           |           |
| 1010 Unobligated balance transfer to other accts [017-1106] ..... | -16         |           |           |
| 1010 Unobligated balance transfer to other accts [017-1109] ..... | -52         |           |           |
| 1010 Unobligated balance transfer to other accts [017-1453] ..... | -32         |           |           |
| 1010 Unobligated balance transfer to other accts [017-1507] ..... | -811        |           |           |
| 1010 Unobligated balance transfer to other accts [017-1508] ..... | -259        |           |           |
| 1010 Unobligated balance transfer to other accts [017-1804] ..... | -280        |           |           |
| 1010 Unobligated balance transfer to other accts [017-1810] ..... | -631        |           |           |
| 1010 Unobligated balance transfer to other accts [021-2020] ..... | -646        |           |           |
| 1010 Unobligated balance transfer to other accts [021-2031] ..... | -162        |           |           |

|  |         |         |         |
|--|---------|---------|---------|
| 1010 Unobligated balance transfer to other accts [021-2032] .....    | -1,671  |         |         |
| 1010 Unobligated balance transfer to other accts [021-2033] .....    | -2,168  |         |         |
| 1010 Unobligated balance transfer to other accts [021-2034] .....    | -1,566  |         |         |
| 1010 Unobligated balance transfer to other accts [021-2035] .....    | -1,354  |         |         |
| 1010 Unobligated balance transfer to other accts [057-3011] .....    | -242    |         |         |
| 1010 Unobligated balance transfer to other accts [057-3020] .....    | -750    |         |         |
| 1010 Unobligated balance transfer to other accts [057-3400] .....    | -131    |         |         |
| 1010 Unobligated balance transfer to other accts [057-3500] .....    | -21     |         |         |
| 1010 Unobligated balance transfer to other accts [057-3600] .....    | -44     |         |         |
| 1010 Unobligated balance transfer to other accts [011-5512] .....    | -6      |         |         |
| 1010 Unobligated balance transfer to other accts [021-2040] .....    | -106    |         |         |
| 1011 Unobligated balance transfer from other acct [097-0400] .....   | 14      |         |         |
| 1011 Unobligated balance transfer from other acct [097-0810] .....   | 2       |         |         |
| 1011 Unobligated balance transfer from other acct [017-1508] .....   | 97      |         |         |
| 1011 Unobligated balance transfer from other acct [021-2034] .....   | 30      |         |         |
| 1011 Unobligated balance transfer from other acct [021-2035] .....   | 9       |         |         |
| 1011 Unobligated balance transfer from other acct [057-3080] .....   | 5       |         |         |
| 1011 Unobligated balance transfer from other acct [021-2032] .....   | 7       |         |         |
| 1011 Unobligated balance transfer from other acct [021-2033] .....   | 11      |         |         |
| 1011 Unobligated balance transfer from other acct [097-0801] .....   | 6       |         |         |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....      | 4       | -4,713  |         |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....      |         | -43,481 |         |
| 1021 Recoveries of prior year unpaid obligations .....               | 23      |         |         |
| 1070 Unobligated balance (total) .....                               | 12,317  | 8,488   | 3,726   |
| Budget authority:  |         |         |         |
| Appropriations, discretionary:                                       |         |         |         |
| 1100 Appropriation .....   | 62,225  | 55,954  | 64,252  |
| 1120 Appropriations transferred to other acct [097-0105] .....       | -2      |         |         |
| 1120 Appropriations transferred to other acct [097-0400] .....       | -413    |         |         |
| 1120 Appropriations transferred to other acct [017-1105] .....       | -25     |         |         |
| 1120 Appropriations transferred to other acct [017-1106] .....       | -111    |         |         |
| 1120 Appropriations transferred to other acct [017-1108] .....       | -1      |         |         |
| 1120 Appropriations transferred to other acct [017-1109] .....       | -11     |         |         |
| 1120 Appropriations transferred to other acct [017-1405] .....       | -1      |         |         |
| 1120 Appropriations transferred to other acct [017-1453] .....       | -227    |         |         |
| 1120 Appropriations transferred to other acct [017-1804] .....       | -2,403  |         |         |
| 1120 Appropriations transferred to other acct [017-1810] .....       | -32     |         |         |
| 1120 Appropriations transferred to other acct [021-2010] .....       | -1,640  |         |         |
| 1120 Appropriations transferred to other acct [021-2020] .....       | -2,202  |         |         |
| 1120 Appropriations transferred to other acct [021-2035] .....       | -34     |         |         |
| 1120 Appropriations transferred to other acct [021-2060] .....       | -1      |         |         |
| 1120 Appropriations transferred to other acct [021-2070] .....       | -3      |         |         |
| 1120 Appropriations transferred to other acct [057-3020] .....       | -88     |         |         |
| 1120 Appropriations transferred to other acct [057-3080] .....       | -133    |         |         |
| 1120 Appropriations transferred to other acct [057-3400] .....       | -794    |         |         |
| 1120 Appropriations transferred to other acct [057-3410] .....       | -6      |         |         |
| 1120 Appropriations transferred to other acct [057-3500] .....       | -92     |         |         |
| 1120 Appropriations transferred to other acct [057-3600] .....       | -1      |         |         |
| 1120 Appropriations transferred to other acct [057-3700] .....       | -4      |         |         |
| 1120 Appropriations transferred to other acct [057-3840] .....       | -1      |         |         |
| 1120 Appropriations transferred to other acct [057-3850] .....       | -7      |         |         |
| 1120 Appropriations transferred to other acct [072-1037] .....       | -15     |         |         |
| 1121 Appropriations transferred from other acct [097-0104] .....     | 2       |         |         |
| 1121 Appropriations transferred from other acct [097-0105] .....     | 82      |         |         |
| 1121 Appropriations transferred from other acct [097-0300] .....     | 9       |         |         |
| 1121 Appropriations transferred from other acct [097-0390] .....     | 4       |         |         |
| 1121 Appropriations transferred from other acct [097-0400] .....     | 31      |         |         |
| 1121 Appropriations transferred from other acct [097-0810] .....     | 9       |         |         |
| 1121 Appropriations transferred from other acct [017-1109] .....     | 8       |         |         |
| 1121 Appropriations transferred from other acct [017-1804] .....     | 22      |         |         |
| 1121 Appropriations transferred from other acct [021-2020] .....     | 18      |         |         |
| 1121 Appropriations transferred from other acct [011-0108] .....     | 8       |         |         |
| 1131 Unobligated balance of appropriations permanently reduced ..... | -24     |         |         |
| 1160 Appropriation, discretionary (total) .....                      | 54,147  | 55,954  | 64,252  |
| Appropriations, mandatory:   |         |         |         |
| 1200 Appropriation .....   | 52,263  |         |         |
| 1220 Appropriations transferred to other acct [011-5512] .....       | -7      |         |         |
| 1221 Appropriations transferred from other acct [011-5512] .....     | 26      | 33      | 22      |
| 1260 Appropriations, mandatory (total) .....                         | 52,282  | 33      | 22      |
| Spending authority from offsetting collections, discretionary:       |         |         |         |
| 1700 Collected .....   | 2,151   | 2,200   | 2,300   |
| 1701 Change in uncollected payments, Federal sources .....           | 767     |         |         |
| 1750 Spending auth from offsetting collections, disc (total) .....   | 2,918   | 2,200   | 2,300   |
| 1900 Budget authority (total) .....                                  | 109,347 | 58,187  | 66,574  |
| 1930 Total budgetary resources available .....                       | 121,664 | 66,675  | 70,300  |
| Memorandum (non-add) entries:  |         |         |         |
| 1940 Unobligated balance expiring .....                              | -424    |         |         |
| 1941 Unexpired unobligated balance, end of year .....                | 56,682  | 3,726   | 3,212   |
| <b>Change in obligated balance:</b>                                  |         |         |         |
| Unpaid obligations:  |         |         |         |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                | 25,542  | 24,282  | 29,023  |
| 3010 New obligations, unexpired accounts .....                       | 64,558  | 62,949  | 67,088  |
| 3011 Obligations ("upward adjustments"), expired accounts .....      | 1,903   |         |         |
| 3020 Outlays (gross) .....   | -64,479 | -58,208 | -69,948 |

|                               |   |        |        |        |
|-------------------------------|---|--------|--------|--------|
| 3040                          | Recoveries of prior year unpaid obligations, unexpired .....                | -23    |        |        |
| 3041                          | Recoveries of prior year unpaid obligations, expired .....                  | -3,219 |        |        |
| 3050                          | Unpaid obligations, end of year .....                                       | 24,282 | 29,023 | 26,163 |
| Uncollected payments:         |   |        |        |        |
| 3060                          | Uncollected pymts, Fed sources, brought forward, Oct 1 .....                | -1,257 | -1,147 | -1,147 |
| 3061                          | Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -1     |        |        |
| 3070                          | Change in uncollected pymts, Fed sources, unexpired .....                   | -767   |        |        |
| 3071                          | Change in uncollected pymts, Fed sources, expired .....                     | 878    |        |        |
| 3090                          | Uncollected pymts, Fed sources, end of year .....                           | -1,147 | -1,147 | -1,147 |
| Memorandum (non-add) entries: |   |        |        |        |
| 3100                          | Obligated balance, start of year .....                                      | 24,284 | 23,135 | 27,876 |
| 3200                          | Obligated balance, end of year .....  | 23,135 | 27,876 | 25,016 |

|   |  |         |        |        |
|---|--|---------|--------|--------|
| <b>Budget authority and outlays, net:</b>               |  |         |        |        |
| Discretionary:  |  |         |        |        |
| 4000  | Budget authority, gross .....                                  | 57,065  | 58,154 | 66,552 |
| Outlays, gross:   |  |         |        |        |
| 4010  | Outlays from new discretionary authority .....                 | 35,366  | 36,388 | 41,558 |
| 4011  | Outlays from discretionary balances .....                      | 29,105  | 15,002 | 26,464 |
| 4020  | Outlays, gross (total) .....                                   | 64,471  | 51,390 | 68,022 |
| Offsets against gross budget authority and outlays:     |  |         |        |        |
| Offsetting collections (collected) from:                |  |         |        |        |
| 4030  | Federal sources: .....   | -2,015  | -2,200 | -2,300 |
| 4033  | Non-Federal sources: .....                                     | -1,260  |        |        |
| 4040  | Offsets against gross budget authority and outlays (total) ... | -3,275  | -2,200 | -2,300 |
| Additional offsets against gross budget authority only: |  |         |        |        |
| 4050  | Change in uncollected pymts, Fed sources, unexpired .....      | -767    |        |        |
| 4052  | Offsetting collections credited to expired accounts .....      | 1,124   |        |        |
| 4060  | Additional offsets against budget authority only (total) ..... | 357     |        |        |
| 4070  | Budget authority, net (discretionary) .....                    | 54,147  | 55,954 | 64,252 |
| 4080  | Outlays, net (discretionary) .....                             | 61,196  | 49,190 | 65,722 |
| Mandatory:  |  |         |        |        |
| 4090  | Budget authority, gross .....                                  | 52,282  | 33     | 22     |
| Outlays, gross:   |  |         |        |        |
| 4100  | Outlays from new mandatory authority .....                     | 2       | 18     | 12     |
| 4101  | Outlays from mandatory balances .....                          | 6       | 6,800  | 1,914  |
| 4110  | Outlays, gross (total) .....                                   | 8       | 6,818  | 1,926  |
| 4180  | Budget authority, net (total) .....                            | 106,429 | 55,987 | 64,274 |
| 4190  | Outlays, net (total) .....                                     | 61,204  | 56,008 | 67,648 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 106,429     | 55,987    | 64,274    |
| Outlays .....                           | 61,204      | 56,008    | 67,648    |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 15,977    |
| Outlays .....                           |             |           | 9,762     |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 106,429     | 55,987    | 80,251    |
| Outlays .....                           | 61,204      | 56,008    | 77,410    |

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

| Identification code 097-0100-0-1-051 | 2025 actual  | 2026 est. | 2027 est. |        |
|--------------------------------------|--|-----------|-----------|--------|
| Direct obligations:                  |  |           |           |        |
| Personnel compensation:              |  |           |           |        |
| 11.1                                 | Full-time permanent .....                                  | 11,173    | 11,999    | 11,596 |
| 11.3                                 | Other than full-time permanent .....                       | 177       | 214       | 169    |
| 11.5                                 | Other personnel compensation .....                         | 639       | 437       | 766    |
| 11.8                                 | Special personal services payments .....                   | 85        | 67        | 62     |
| 11.9                                 | Total personnel compensation .....                         | 12,074    | 12,717    | 12,593 |
| 12.1                                 | Civilian personnel benefits .....                          | 4,498     | 3,099     | 4,606  |
| 13.0                                 | Benefits for former personnel .....                        | 7         | 14        | 5      |
| 21.0                                 | Travel and transportation of persons .....                 | 1,253     | 1,504     | 1,660  |
| 22.0                                 | Transportation of things .....                             | 324       | 397       | 456    |
| 23.1                                 | Rental payments to GSA .....                               | 103       | 118       | 188    |
| 23.2                                 | Rental payments to others .....                            | 711       | 509       | 600    |
| 23.3                                 | Communications, utilities, and miscellaneous charges ..... | 2,808     | 2,169     | 2,771  |
| 24.0                                 | Printing and reproduction .....                            | 61        | 101       | 89     |
| 25.1                                 | Advisory and assistance services .....                     | 8,532     | 7,139     | 8,960  |
| 25.2                                 | Other services from non-Federal sources .....              | 12,910    | 7,621     | 7,829  |
| 25.3                                 | Other goods and services from Federal sources .....        | 3,781     | 3,839     | 6,961  |
| 25.3                                 | Other goods and services from Federal sources .....        | 5         | 6         |        |
| 25.3                                 | Other goods and services from Federal sources .....        | 1,480     | 1,507     |        |
| 25.4                                 | Operation and maintenance of facilities .....              | 985       | 1,107     | 2,130  |
| 25.5                                 | Research and development contracts .....                   | 29        | 541       | 664    |

|      |   |        |        |        |
|------|---|--------|--------|--------|
| 25.6 | Medical care .....                              | 97     | 80     | 153    |
| 25.7 | Operation and maintenance of equipment .....    | 7,902  | 11,329 | 8,998  |
| 25.8 | Subsistence and support of persons .....        | 27     | 39     | 57     |
| 26.0 | Supplies and materials .....                    | 1,561  | 1,627  | 1,459  |
| 31.0 | Equipment .....                                 | 2,289  | 2,832  | 3,344  |
| 32.0 | Land and structures .....                       | 320    | 423    | 419    |
| 41.0 | Grants, subsidies, and contributions .....      | 943    | 906    | 307    |
| 43.0 | Interest and dividends .....                    |        | 3      | 3      |
| 99.0 | Direct obligations .....                        | 62,700 | 59,627 | 64,252 |
| 99.0 | Reimbursable obligations .....                  | 1,858  | 3,322  | 2,836  |
| 99.9 | Total new obligations, unexpired accounts ..... | 64,558 | 62,949 | 67,088 |

**Employment Summary**

| Identification code 097-0100-0-1-051 | 2025 actual   | 2026 est. | 2027 est. |        |
|--------------------------------------|---|-----------|-----------|--------|
| 1001                                 | Direct civilian full-time equivalent employment .....             | 88,581    | 85,474    | 90,586 |
| 2001                                 | Reimbursable civilian full-time equivalent employment .....       | 2,620     | 3,026     | 1,570  |
| 3001                                 | Allocation account civilian full-time equivalent employment ..... | 3,868     | 3,868     | 3,868  |

**OPERATION AND MAINTENANCE, DEFENSE-WIDE**

(Legislative proposal, subject to PAYGO)

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

| Identification code 097-0100-4-1-051    | 2025 actual   | 2026 est. | 2027 est. |
|---|---|-----------|-----------|
| <b>Obligations by program activity:</b> |   |           |           |
| 0001                                    | Operating Forces .....  |           | 12        |
| 0003                                    | Training and Recruiting .....                                       |           | 15        |
| 0004                                    | Administration and Service-wide Activities .....                    |           | 15,950    |
| 0900                                    | Total new obligations, unexpired accounts (object class 25.7) ..... |           | 15,977    |

**Budgetary resources:**

|                            |   |  |        |
|----------------------------|---|--|--------|
| Budget authority:          |   |  |        |
| Appropriations, mandatory: |   |  |        |
| 1200                       | Appropriation .....                       |  | 15,977 |
| 1930                       | Total budgetary resources available ..... |  | 15,977 |

**Change in obligated balance:**

|                               |   |  |        |
|-------------------------------|---|--|--------|
| Unpaid obligations:           |   |  |        |
| 3010                          | New obligations, unexpired accounts ..... |  | 15,977 |
| 3020                          | Outlays (gross) .....                     |  | -9,762 |
| 3050                          | Unpaid obligations, end of year .....     |  | 6,215  |
| Memorandum (non-add) entries: |   |  |        |
| 3200                          | Obligated balance, end of year .....      |  | 6,215  |

**Budget authority and outlays, net:**

|                 |  |  |        |
|-----------------|--|--|--------|
| Mandatory:      |  |  |        |
| 4090            | Budget authority, gross .....              |  | 15,977 |
| Outlays, gross: |  |  |        |
| 4100            | Outlays from new mandatory authority ..... |  | 9,762  |
| 4180            | Budget authority, net (total) .....        |  | 15,977 |
| 4190            | Outlays, net (total) .....                 |  | 9,762  |

**OFFICE OF THE INSPECTOR GENERAL**

For expenses and activities of the Office of the Inspector General in carrying out the provisions of the Inspector General Act of 1978, as amended, \$506,343,000, of which \$503,444,000 shall be for operation and maintenance, of which not to exceed \$700,000 is available for emergencies and extraordinary expenses to be expended upon the approval or authority of the Inspector General, and payments may be made upon the Inspector General's certificate of necessity for confidential military purposes; of which \$1,393,000, to remain available for obligation until September 30, 2029, shall be for procurement; and of which \$1,506,000, to remain available until September 30, 2028, shall be for research, development, test and evaluation.

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

| Identification code 097-0107-0-1-051    | 2025 actual                                       | 2026 est. | 2027 est. |     |
|---|---|-----------|-----------|-----|
| <b>Obligations by program activity:</b> |   |           |           |     |
| 0001                                    | Operation and maintenance .....                   | 543       | 522       | 502 |
| 0002                                    | Research, Development, Test, and Evaluation ..... | 2         | 4         | 2   |
| 0003                                    | Procurement .....                                 |           | 2         | 2   |
| 0799                                    | Total direct obligations .....                    | 545       | 528       | 506 |

OFFICE OF THE INSPECTOR GENERAL—Continued  
Program and Financing—Continued

| Identification code 097-0107-0-1-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 0801 Reimbursable program activity .....                           | 7           | 10        | 10        |
| 0900 Total new obligations, unexpired accounts .....               | 552         | 538       | 516       |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 12          | 10        | .....     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....    | 12          | .....     | .....     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                     |             |           |           |
| 1100 Appropriation .....   | 540         | 518       | 506       |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 10          | .....     | .....     |
| Spending authority from offsetting collections, discretionary:     |             |           |           |
| 1700 Collected .....   | 4           | 10        | 10        |
| 1701 Change in uncollected payments, Federal sources .....         | 2           | .....     | .....     |
| 1750 Spending auth from offsetting collections, disc (total) ..... | 6           | 10        | 10        |
| 1900 Budget authority (total) .....                                | 556         | 528       | 516       |
| 1930 Total budgetary resources available .....                     | 568         | 538       | 516       |
| Memorandum (non-add) entries:                                      |             |           |           |
| 1940 Unobligated balance expiring .....                            | -6          | .....     | .....     |
| 1941 Unexpired unobligated balance, end of year .....              | 10          | .....     | .....     |

| <b>Change in obligated balance:</b>                               |      |       |       |
|---|------|-------|-------|
| Unpaid obligations:   |      |       |       |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 114  | 124   | 139   |
| 3010 New obligations, unexpired accounts .....                    | 552  | 538   | 516   |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 14   | ..... | ..... |
| 3020 Outlays (gross) .....  | -533 | -523  | -520  |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -23  | ..... | ..... |
| 3050 Unpaid obligations, end of year .....                        | 124  | 139   | 135   |
| Uncollected payments:   |      |       |       |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -7   | -4    | -4    |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....    | -2   | ..... | ..... |
| 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 .....                       | 107  | 120   | 135   |
| 3200 Obligated balance, end of year .....                         | 120  | 135   | 131   |

| <b>Budget authority and outlays, net:</b>                            |       |       |       |
|--|-------|-------|-------|
| Discretionary:   |       |       |       |
| 4000 Budget authority, gross .....                                   | 546   | 528   | 516   |
| Outlays, gross:  |       |       |       |
| 4010 Outlays from new discretionary authority .....                  | 458   | 424   | 415   |
| 4011 Outlays from discretionary balances .....                       | 75    | 92    | 102   |
| 4020 Outlays, gross (total) .....                                    | 533   | 516   | 517   |
| Offsets against gross budget authority and outlays:                  |       |       |       |
| Offsetting collections (collected) from:                             |       |       |       |
| 4030 Federal sources .....   | -8    | -10   | -10   |
| 4040 Offsets against gross budget authority and outlays (total) .... | -8    | -10   | -10   |
| Additional offsets against gross budget authority only:              |       |       |       |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....       | -2    | ..... | ..... |
| 4052 Offsetting collections credited to expired accounts .....       | 4     | ..... | ..... |
| 4060 Additional offsets against budget authority only (total) .....  | 2     | ..... | ..... |
| 4070 Budget authority, net (discretionary) .....                     | 540   | 518   | 506   |
| 4080 Outlays, net (discretionary) .....                              | 525   | 506   | 507   |
| Mandatory:   |       |       |       |
| 4090 Budget authority, gross .....                                   | 10    | ..... | ..... |
| Outlays, gross:  |       |       |       |
| 4101 Outlays from mandatory balances .....                           | ..... | 7     | 3     |
| 4180 Budget authority, net (total) .....                             | 550   | 518   | 506   |
| 4190 Outlays, net (total) .....                                      | 525   | 513   | 510   |

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

| Identification code 097-0107-0-1-051            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:                             |             |           |           |
| Personnel compensation:                         |             |           |           |
| 11.1 Full-time permanent .....                  | 257         | 229       | 230       |
| 11.5 Other personnel compensation .....         | 26          | 23        | 23        |
| 11.9 Total personnel compensation .....         | 283         | 252       | 253       |
| 12.1 Civilian personnel benefits .....          | 113         | 100       | 100       |
| 21.0 Travel and transportation of persons ..... | 10          | 15        | 9         |

|   |       |       |       |
|---|-------|-------|-------|
| 22.0 Transportation of things .....                             | ..... | ..... | 1     |
| 23.1 Rental payments to GSA .....                               | 8     | 9     | 7     |
| 23.2 Rental payments to others .....                            | 13    | 15    | 10    |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 3     | 6     | ..... |
| 25.1 Advisory and assistance services .....                     | 15    | 6     | 15    |
| 25.2 Other services from non-Federal sources .....              | 2     | ..... | 3     |
| 25.3 Other goods and services from Federal sources .....        | 13    | 31    | 22    |
| 25.4 Operation and maintenance of facilities .....              | 4     | 10    | 9     |
| 25.5 Research and development contracts .....                   | 6     | 5     | 2     |
| 25.7 Operation and maintenance of equipment .....               | 69    | 74    | 61    |
| 26.0 Supplies and materials .....                               | ..... | 1     | 2     |
| 31.0 Equipment .....  | 6     | 5     | 12    |
| 99.0 Direct obligations .....                                   | 545   | 529   | 506   |
| 99.0 Reimbursable obligations .....                             | 7     | 9     | 10    |
| 99.9 Total new obligations, unexpired accounts .....            | 552   | 538   | 516   |

**Employment Summary**

| Identification code 097-0107-0-1-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 1,838       | 1,628     | 1,596     |
| 2001 Reimbursable civilian full-time equivalent employment ..... | .....       | 2         | 2         |

**OPERATION AND MAINTENANCE, ARMY RESERVE**

*For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Army Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$3,112,634,000, of which \$155,632,000 shall remain available until September 30, 2028.*

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

| Identification code 021-2080-0-1-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>   |             |           |           |
| 0001 Operating forces .....   | 3,142       | 3,216     | 3,011     |
| 0004 Administration and Service-wide Activities .....                           | 111         | 91        | 102       |
| 0799 Total direct obligations .....   | 3,253       | 3,307     | 3,113     |
| 0801 Reimbursable program activity .....  | 14          | 19        | 19        |
| 0900 Total new obligations, unexpired accounts .....                            | 3,267       | 3,326     | 3,132     |
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                           | 5           | 52        | 2         |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....                 | 5           | .....     | .....     |
| 1012 Unobligated balance transfers between expired and unexpired accounts ..... | 4           | .....     | .....     |
| 1070 Unobligated balance (total) .....  | 9           | 52        | 2         |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:  |             |           |           |
| 1100 Appropriation .....  | 3,253       | 3,257     | 3,113     |
| 1121 Appropriations transferred from other acct [097-0105] ....                 | 3           | .....     | .....     |
| 1160 Appropriation, discretionary (total) .....                                 | 3,256       | 3,257     | 3,113     |
| Appropriations, mandatory:  |             |           |           |
| 1200 Appropriation .....  | 50          | .....     | .....     |
| Spending authority from offsetting collections, discretionary:                  |             |           |           |
| 1700 Collected .....  | 10          | 19        | 19        |
| 1701 Change in uncollected payments, Federal sources .....                      | 4           | .....     | .....     |
| 1750 Spending auth from offsetting collections, disc (total) .....              | 14          | 19        | 19        |
| 1900 Budget authority (total) .....   | 3,320       | 3,276     | 3,132     |
| 1930 Total budgetary resources available .....                                  | 3,329       | 3,328     | 3,134     |
| Memorandum (non-add) entries:   |             |           |           |
| 1940 Unobligated balance expiring .....   | -10         | .....     | .....     |
| 1941 Unexpired unobligated balance, end of year .....                           | 52          | 2         | 2         |

| <b>Change in obligated balance:</b>                             |        |        |        |
|---|--------|--------|--------|
| Unpaid obligations:   |        |        |        |
| 3000 Unpaid obligations, brought forward, Oct 1 .....           | 1,903  | 1,756  | 1,749  |
| 3010 New obligations, unexpired accounts .....                  | 3,267  | 3,326  | 3,132  |
| 3011 Obligations ("upward adjustments"), expired accounts ..... | 181    | .....  | .....  |
| 3020 Outlays (gross) .....                                      | -3,343 | -3,333 | -3,292 |
| 3041 Recoveries of prior year unpaid obligations, expired ..... | -252   | .....  | .....  |
| 3050 Unpaid obligations, end of year .....                      | 1,756  | 1,749  | 1,589  |

|                               |  |       |       |       |
|-------------------------------|--|-------|-------|-------|
| Uncollected payments:         |  |       |       |       |
| 3060                          | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -8    | -10   | -10   |
| 3070                          | Change in uncollected pymts, Fed sources, unexpired .....    | -4    | ..... | ..... |
| 3071                          | Change in uncollected pymts, Fed sources, expired .....      | 2     | ..... | ..... |
| 3090                          | Uncollected pymts, Fed sources, end of year .....            | -10   | -10   | -10   |
| Memorandum (non-add) entries: |  |       |       |       |
| 3100                          | Obligated balance, start of year .....                       | 1,895 | 1,746 | 1,739 |
| 3200                          | Obligated balance, end of year .....                         | 1,746 | 1,739 | 1,579 |

|   |   |       |       |       |
|---|---|-------|-------|-------|
| <b>Budget authority and outlays, net:</b>               |   |       |       |       |
| Discretionary:  |   |       |       |       |
| 4000  | Budget authority, gross .....                                   | 3,270 | 3,276 | 3,132 |
| Outlays, gross:   |   |       |       |       |
| 4010  | Outlays from new discretionary authority .....                  | 2,124 | 2,071 | 1,980 |
| 4011  | Outlays from discretionary balances .....                       | 1,219 | 1,242 | 1,292 |
| 4020  | Outlays, gross (total) .....                                    | 3,343 | 3,313 | 3,272 |
| Offsets against gross budget authority and outlays:     |   |       |       |       |
| Offsetting collections (collected) from:                |   |       |       |       |
| 4030  | Federal sources .....   | -12   | -19   | -19   |
| 4033  | Non-Federal sources .....                                       | -9    | ..... | ..... |
| 4040  | Offsets against gross budget authority and outlays (total) .... | -21   | -19   | -19   |
| Additional offsets against gross budget authority only: |   |       |       |       |
| 4050  | Change in uncollected pymts, Fed sources, unexpired .....       | -4    | ..... | ..... |
| 4052  | Offsetting collections credited to expired accounts .....       | 11    | ..... | ..... |
| 4060  | Additional offsets against budget authority only (total) .....  | 7     | ..... | ..... |
| 4070  | Budget authority, net (discretionary) .....                     | 3,256 | 3,257 | 3,113 |
| 4080  | Outlays, net (discretionary) .....                              | 3,322 | 3,294 | 3,253 |
| Mandatory:  |   |       |       |       |
| 4090  | Budget authority, gross .....                                   | 50    | ..... | ..... |
| Outlays, gross:   |   |       |       |       |
| 4101  | Outlays from mandatory balances .....                           | ..... | 20    | 20    |
| 4180  | Budget authority, net (total) .....                             | 3,306 | 3,257 | 3,113 |
| 4190  | Outlays, net (total) .....                                      | 3,322 | 3,314 | 3,273 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 3,306       | 3,257     | 3,113     |
| Outlays .....                           | 3,322       | 3,314     | 3,273     |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  | .....       | .....     | 858       |
| Outlays .....                           | .....       | .....     | 541       |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 3,306       | 3,257     | 3,971     |
| Outlays .....                           | 3,322       | 3,314     | 3,814     |

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

| Identification code 021-2080-0-1-051 | 2025 actual  | 2026 est. | 2027 est. |       |
|--------------------------------------|--|-----------|-----------|-------|
| Direct obligations:                  |  |           |           |       |
| Personnel compensation:              |  |           |           |       |
| 11.1                                 | Full-time permanent .....                                  | 828       | 784       | 787   |
| 11.5                                 | Other personnel compensation .....                         | 27        | 24        | 36    |
| 11.9                                 | Total personnel compensation .....                         | 855       | 808       | 823   |
| 12.1                                 | Civilian personnel benefits .....                          | 353       | 334       | 332   |
| 21.0                                 | Travel and transportation of persons .....                 | 178       | 131       | 125   |
| 22.0                                 | Transportation of things .....                             | 72        | 85        | 82    |
| 23.1                                 | Rental payments to GSA .....                               | 6         | 6         | 5     |
| 23.2                                 | Rental payments to others .....                            | 39        | 32        | 33    |
| 23.3                                 | Communications, utilities, and miscellaneous charges ..... | 83        | 111       | 124   |
| 24.0                                 | Printing and reproduction .....                            | 2         | 3         | 3     |
| 25.1                                 | Advisory and assistance services .....                     | 95        | 19        | 18    |
| 25.2                                 | Other services from non-Federal sources .....              | 99        | 214       | 202   |
| 25.3                                 | Other goods and services from Federal sources .....        | 232       | 135       | 156   |
| 25.3                                 | Other goods and services from Federal sources .....        | 73        | 84        | 75    |
| 25.4                                 | Operation and maintenance of facilities .....              | 493       | 536       | 286   |
| 25.6                                 | Medical care .....   | 89        | 125       | 88    |
| 25.7                                 | Operation and maintenance of equipment .....               | 25        | 103       | 124   |
| 25.8                                 | Subsistence and support of persons .....                   | 28        | 43        | 42    |
| 26.0                                 | Supplies and materials .....                               | 436       | 434       | 420   |
| 31.0                                 | Equipment .....  | 50        | 66        | 48    |
| 32.0                                 | Land and structures .....                                  | 45        | 38        | 127   |
| 99.0                                 | Direct obligations .....                                   | 3,253     | 3,307     | 3,113 |
| 99.0                                 | Reimbursable obligations .....                             | 14        | 19        | 19    |
| 99.9                                 | Total new obligations, unexpired accounts .....            | 3,267     | 3,326     | 3,132 |

**Employment Summary**

| Identification code 021-2080-0-1-051 | 2025 actual   | 2026 est. | 2027 est. |       |
|--------------------------------------|---|-----------|-----------|-------|
| 1001                                 | Direct civilian full-time equivalent employment .....       | 10,105    | 9,654     | 9,656 |
| 2001                                 | Reimbursable civilian full-time equivalent employment ..... | 19        | 21        | 21    |

**OPERATION AND MAINTENANCE, ARMY RESERVE  
(Legislative proposal, subject to PAYGO)**

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

| Identification code 021-2080-4-1-051    | 2025 actual   | 2026 est. | 2027 est. |     |
|---|---|-----------|-----------|-----|
| <b>Obligations by program activity:</b> |   |           |           |     |
| 0001                                    | Operating Forces .....  | .....     | .....     | 858 |
| 0799                                    | Total direct obligations .....                                      | .....     | .....     | 858 |
| 0900                                    | Total new obligations, unexpired accounts (object class 26.0) ..... | .....     | .....     | 858 |

**Budgetary resources:**

| Budget authority:          |   |       |       |     |
|----------------------------|---|-------|-------|-----|
| Appropriations, mandatory: |   |       |       |     |
| 1200                       | Appropriation .....                       | ..... | ..... | 858 |
| 1930                       | Total budgetary resources available ..... | ..... | ..... | 858 |

**Change in obligated balance:**

| Unpaid obligations:           |   |       |       |      |
|-------------------------------|---|-------|-------|------|
| 3010                          | New obligations, unexpired accounts ..... | ..... | ..... | 858  |
| 3020                          | Outlays (gross) .....                     | ..... | ..... | -541 |
| 3050                          | Unpaid obligations, end of year .....     | ..... | ..... | 317  |
| Memorandum (non-add) entries: |   |       |       |      |
| 3200                          | Obligated balance, end of year .....      | ..... | ..... | 317  |

**Budget authority and outlays, net:**

| Mandatory:      |  |       |       |     |
|-----------------|--|-------|-------|-----|
| 4090            | Budget authority, gross .....              | ..... | ..... | 858 |
| Outlays, gross: |  |       |       |     |
| 4100            | Outlays from new mandatory authority ..... | ..... | ..... | 541 |
| 4180            | Budget authority, net (total) .....        | ..... | ..... | 858 |
| 4190            | Outlays, net (total) .....                 | ..... | ..... | 541 |

**OPERATION AND MAINTENANCE, NAVY RESERVE**

*For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Navy Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$1,477,216,000, of which \$73,861,000 shall remain available until September 30, 2028.*

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

| Identification code 017-1806-0-1-051    | 2025 actual                                      | 2026 est. | 2027 est. |       |
|---|--|-----------|-----------|-------|
| <b>Obligations by program activity:</b> |  |           |           |       |
| 0001                                    | Operating Forces .....                           | 1,291     | 1,397     | 1,458 |
| 0004                                    | Administration and Service-Wide Activities ..... | 17        | 18        | 19    |
| 0799                                    | Total direct obligations .....                   | 1,308     | 1,415     | 1,477 |
| 0801                                    | Reimbursable program activity .....              | 10        | 19        | 19    |
| 0900                                    | Total new obligations, unexpired accounts .....  | 1,318     | 1,434     | 1,496 |

**Budgetary resources:**

| Budget authority:  |   |       |       |       |
|--|---|-------|-------|-------|
| Appropriations, discretionary:                                 |   |       |       |       |
| 1100   | Appropriation .....   | 1,317 | 1,415 | 1,477 |
| 1120   | Appropriations transferred to other acct (057-3850) .....     | -4    | ..... | ..... |
| 1160   | Appropriation, discretionary (total) .....                    | 1,313 | 1,415 | 1,477 |
| Spending authority from offsetting collections, discretionary: |   |       |       |       |
| 1700   | Collected .....   | 8     | 19    | 19    |
| 1701   | Change in uncollected payments, Federal sources .....         | 2     | ..... | ..... |
| 1750   | Spending auth from offsetting collections, disc (total) ..... | 10    | 19    | 19    |
| 1900   | Budget authority (total) .....                                | 1,323 | 1,434 | 1,496 |
| 1930   | Total budgetary resources available .....                     | 1,323 | 1,434 | 1,496 |

OPERATION AND MAINTENANCE, NAVY RESERVE—Continued  
Program and Financing—Continued

| Identification code 017-1806-0-1-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                              | -5          |           |           |
| <b>Change in obligated balance:</b>                                  |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                | 614         | 628       | 690       |
| 3010 New obligations, unexpired accounts .....                       | 1,318       | 1,434     | 1,496     |
| 3011 Obligations ("upward adjustments"), expired accounts .....      | 76          |           |           |
| 3020 Outlays (gross) .....   | -1,262      | -1,372    | -1,488    |
| 3041 Recoveries of prior year unpaid obligations, expired .....      | -118        |           |           |
| 3050 Unpaid obligations, end of year .....                           | 628         | 690       | 698       |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....    | -7          | -7        | -7        |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....       | -2          |           |           |
| 3071 Change in uncollected pymts, Fed sources, expired .....         | 2           |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....               | -7          | -7        | -7        |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                          | 607         | 621       | 683       |
| 3200 Obligated balance, end of year .....                            | 621         | 683       | 691       |
| <b>Budget authority and outlays, net:</b>                            |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                   | 1,323       | 1,434     | 1,496     |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                  | 855         | 939       | 979       |
| 4011 Outlays from discretionary balances .....                       | 407         | 433       | 509       |
| 4020 Outlays, gross (total) .....                                    | 1,262       | 1,372     | 1,488     |
| Offsets against gross budget authority and outlays:                  |             |           |           |
| Offsetting collections (collected) from:                             |             |           |           |
| 4030 Federal sources .....   | -8          | -19       | -19       |
| 4033 Non-Federal sources .....                                       | -7          |           |           |
| 4040 Offsets against gross budget authority and outlays (total) .... | -15         | -19       | -19       |
| Additional offsets against gross budget authority only:              |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....       | -2          |           |           |
| 4052 Offsetting collections credited to expired accounts .....       | 7           |           |           |
| 4060 Additional offsets against budget authority only (total) .....  | 5           |           |           |
| 4070 Budget authority, net (discretionary) .....                     | 1,313       | 1,415     | 1,477     |
| 4080 Outlays, net (discretionary) .....                              | 1,247       | 1,353     | 1,469     |
| 4180 Budget authority, net (total) .....                             | 1,313       | 1,415     | 1,477     |
| 4190 Outlays, net (total) .....                                      | 1,247       | 1,353     | 1,469     |

Object Classification (in millions of dollars)

| Identification code 017-1806-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:   |             |           |           |
| Personnel compensation:   |             |           |           |
| 11.1 Full-time permanent .....                                  | 77          | 74        | 73        |
| 11.5 Other personnel compensation .....                         | 5           | 3         | 4         |
| 11.9 Total personnel compensation .....                         | 82          | 77        | 77        |
| 12.1 Civilian personnel benefits .....                          | 31          | 28        | 29        |
| 21.0 Travel and transportation of persons .....                 | 59          | 55        | 55        |
| 22.0 Transportation of things .....                             | 7           | 7         | 8         |
| 23.2 Rental payments to others .....                            | 1           | 1         | 1         |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 35          | 42        | 38        |
| 24.0 Printing and reproduction .....                            |             | 1         | 1         |
| 25.1 Advisory and assistance services .....                     | 23          | 7         | 6         |
| 25.2 Other services from non-Federal sources .....              | 23          | 25        | 23        |
| 25.3 Other goods and services from Federal sources .....        | 20          | 57        | 55        |
| 25.3 Other goods and services from Federal sources .....        | 249         | 240       | 270       |
| 25.4 Operation and maintenance of facilities .....              | 67          | 58        | 61        |
| 25.6 Medical care .....   | 3           | 10        | 5         |
| 25.7 Operation and maintenance of equipment .....               | 318         | 398       | 414       |
| 25.8 Subsistence and support of persons .....                   | 13          | 15        | 15        |
| 26.0 Supplies and materials .....                               | 360         | 367       | 370       |
| 31.0 Equipment .....  | 12          | 16        | 37        |
| 32.0 Land and structures .....                                  | 5           | 11        | 12        |
| 99.0 Direct obligations .....                                   | 1,308       | 1,415     | 1,477     |
| 99.0 Reimbursable obligations .....                             | 10          | 19        | 19        |
| 99.9 Total new obligations, unexpired accounts .....            | 1,318       | 1,434     | 1,496     |

Employment Summary

| Identification code 017-1806-0-1-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 954         | 895       | 873       |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 6           | 11        | 11        |

OPERATION AND MAINTENANCE, MARINE CORPS RESERVE

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Marine Corps Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$404,680,000, of which \$20,234,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

| Identification code 017-1107-0-1-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                              |             |           |           |
| 0001 Operating forces .....  | 319         | 319       | 395       |
| 0004 Administration and Service-wide Activities .....                | 11          | 12        | 9         |
| 0799 Total direct obligations .....                                  | 330         | 331       | 404       |
| 0801 Reimbursable program activity .....                             |             | 2         | 2         |
| 0900 Total new obligations, unexpired accounts .....                 | 330         | 333       | 406       |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                |             | 12        | 1         |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                       |             |           |           |
| 1100 Appropriation .....   | 334         | 320       | 405       |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 11          |           |           |
| Spending authority from offsetting collections, discretionary:       |             |           |           |
| 1700 Collected .....   | 1           | 2         | 2         |
| 1900 Budget authority (total) .....                                  | 346         | 322       | 407       |
| 1930 Total budgetary resources available .....                       | 346         | 334       | 408       |
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                              | -4          |           |           |
| 1941 Unexpired unobligated balance, end of year .....                | 12          | 1         | 2         |
| <b>Change in obligated balance:</b>                                  |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                | 255         | 230       | 214       |
| 3010 New obligations, unexpired accounts .....                       | 330         | 333       | 406       |
| 3011 Obligations ("upward adjustments"), expired accounts .....      | 23          |           |           |
| 3020 Outlays (gross) .....   | -334        | -349      | -378      |
| 3041 Recoveries of prior year unpaid obligations, expired .....      | -44         |           |           |
| 3050 Unpaid obligations, end of year .....                           | 230         | 214       | 242       |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....    | -1          | -1        | -1        |
| 3090 Uncollected pymts, Fed sources, end of year .....               | -1          | -1        | -1        |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                          | 254         | 229       | 213       |
| 3200 Obligated balance, end of year .....                            | 229         | 213       | 241       |
| <b>Budget authority and outlays, net:</b>                            |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                   | 335         | 322       | 407       |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                  | 181         | 175       | 221       |
| 4011 Outlays from discretionary balances .....                       | 153         | 167       | 153       |
| 4020 Outlays, gross (total) .....                                    | 334         | 342       | 374       |
| Offsets against gross budget authority and outlays:                  |             |           |           |
| Offsetting collections (collected) from:                             |             |           |           |
| 4030 Federal sources .....   | -1          | -2        | -2        |
| 4040 Offsets against gross budget authority and outlays (total) .... | -1          | -2        | -2        |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                   | 11          |           |           |
| Outlays, gross:  |             |           |           |
| 4101 Outlays from mandatory balances .....                           |             | 7         | 4         |
| 4180 Budget authority, net (total) .....                             | 345         | 320       | 405       |
| 4190 Outlays, net (total) .....                                      | 333         | 347       | 376       |

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

| Identification code 017-1107-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                                      |             |           |           |
| <b>Personnel compensation:</b>                                  |             |           |           |
| 11.1 Full-time permanent .....                                  | 19          | 22        | 26        |
| 11.3 Other than full-time permanent .....                       | 1           |           | 1         |
| 11.5 Other personnel compensation .....                         | 1           | 1         |           |
| 11.9 Total personnel compensation .....                         | 21          | 23        | 27        |
| 12.1 Civilian personnel benefits .....                          | 7           | 8         | 9         |
| 21.0 Travel and transportation of persons .....                 | 25          | 19        | 24        |
| 22.0 Transportation of things .....                             | 16          | 15        | 15        |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 25          | 16        | 19        |
| 25.1 Advisory and assistance services .....                     | 18          | 9         | 9         |
| 25.2 Other services from non-Federal sources .....              | 2           | 13        | 13        |
| 25.3 Other goods and services from Federal sources .....        | 4           | 4         | 4         |
| 25.3 Other goods and services from Federal sources .....        | 27          | 24        | 26        |
| 25.4 Operation and maintenance of facilities .....              | 69          | 67        | 102       |
| 25.6 Medical care .....   | 8           |           |           |
| 25.7 Operation and maintenance of equipment .....               | 38          | 29        | 26        |
| 25.8 Subsistence and support of persons .....                   | 13          | 10        | 10        |
| 26.0 Supplies and materials .....                               | 39          | 70        | 72        |
| 31.0 Equipment .....  | 16          | 20        | 29        |
| 32.0 Land and structures .....                                  | 2           | 4         | 19        |
| 99.0 Direct obligations .....                                   | 330         | 331       | 404       |
| 99.0 Reimbursable obligations .....                             |             | 2         | 2         |
| 99.9 Total new obligations, unexpired accounts .....            | 330         | 333       | 406       |

**Employment Summary**

| Identification code 017-1107-0-1-051                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment ..... | 222         | 241       | 279       |

**OPERATION AND MAINTENANCE, AIR FORCE RESERVE**

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Air Force Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$4,748,987,000, of which \$237,449,000 shall remain available until September 30, 2028.

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

| Identification code 057-3740-0-1-051                  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>               |             |           |           |
| 0001 Operating Forces .....                           | 3,901       | 4,162     | 4,620     |
| 0004 Administration and Service-Wide Activities ..... | 122         | 125       | 129       |
| 0799 Total direct obligations .....                   | 4,023       | 4,287     | 4,749     |
| 0801 Reimbursable program activity .....              | 194         | 308       | 314       |
| 0900 Total new obligations, unexpired accounts .....  | 4,217       | 4,595     | 5,063     |

**Budgetary resources:**

|   |       |       |       |
|---|-------|-------|-------|
| <b>Unobligated balance:</b>   |       |       |       |
| 1000 Unobligated balance brought forward, Oct 1 .....                 | 2     | 64    | 5     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....       | 1     |       |       |
| <b>Budget authority:</b>  |       |       |       |
| <b>Appropriations, discretionary:</b>                                 |       |       |       |
| 1100 Appropriation .....  | 4,031 | 4,226 | 4,749 |
| 1121 Appropriations transferred from other acct [097-0105] .....      | 2     |       |       |
| 1121 Appropriations transferred from other acct [057-3400] .....      | 2     |       |       |
| 1160 Appropriation, discretionary (total) .....                       | 4,035 | 4,226 | 4,749 |
| <b>Appropriations, mandatory:</b>                                     |       |       |       |
| 1200 Appropriation .....  | 61    |       |       |
| <b>Spending authority from offsetting collections, discretionary:</b> |       |       |       |
| 1700 Collected .....  | 162   | 310   | 310   |
| 1701 Change in uncollected payments, Federal sources .....            | 32    |       |       |
| 1750 Spending auth from offsetting collections, disc (total) .....    | 194   | 310   | 310   |
| 1900 Budget authority (total) .....                                   | 4,290 | 4,536 | 5,059 |
| 1930 Total budgetary resources available .....                        | 4,292 | 4,600 | 5,064 |
| <b>Memorandum (non-add) entries:</b>                                  |       |       |       |
| 1940 Unobligated balance expiring .....                               | -11   |       |       |
| 1941 Unexpired unobligated balance, end of year .....                 | 64    | 5     | 1     |

**Change in obligated balance:**

|   |        |        |        |
|---|--------|--------|--------|
| <b>Unpaid obligations:</b>  |        |        |        |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 1,316  | 1,286  | 1,233  |
| 3010 New obligations, unexpired accounts .....                    | 4,217  | 4,595  | 5,063  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 58     |        |        |
| 3020 Outlays (gross) .....  | -4,196 | -4,648 | -4,980 |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -109   |        |        |
| 3050 Unpaid obligations, end of year .....                        | 1,286  | 1,233  | 1,316  |
| <b>Uncollected payments:</b>                                      |        |        |        |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -74    | -49    | -49    |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....    | -32    |        |        |
| 3071 Change in uncollected pymts, Fed sources, expired .....      | 57     |        |        |
| 3090 Uncollected pymts, Fed sources, end of year .....            | -49    | -49    | -49    |
| <b>Memorandum (non-add) entries:</b>                              |        |        |        |
| 3100 Obligated balance, start of year .....                       | 1,242  | 1,237  | 1,184  |
| 3200 Obligated balance, end of year .....                         | 1,237  | 1,184  | 1,267  |

**Budget authority and outlays, net:**

|   |       |       |       |
|---|-------|-------|-------|
| <b>Discretionary:</b>   |       |       |       |
| 4000 Budget authority, gross .....                                    | 4,229 | 4,536 | 5,059 |
| <b>Outlays, gross:</b>  |       |       |       |
| 4010 Outlays from new discretionary authority .....                   | 3,240 | 3,564 | 3,967 |
| 4011 Outlays from discretionary balances .....                        | 956   | 1,044 | 992   |
| 4020 Outlays, gross (total) .....                                     | 4,196 | 4,608 | 4,959 |
| <b>Offsets against gross budget authority and outlays:</b>            |       |       |       |
| <b>Offsetting collections (collected) from:</b>                       |       |       |       |
| 4030 Federal sources .....  | -203  | -310  | -310  |
| 4033 Non-Federal sources .....  | -11   |       |       |
| 4040 Offsets against gross budget authority and outlays (total) ..... | -214  | -310  | -310  |
| <b>Additional offsets against gross budget authority only:</b>        |       |       |       |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....        | -32   |       |       |
| 4052 Offsetting collections credited to expired accounts .....        | 52    |       |       |
| 4060 Additional offsets against budget authority only (total) .....   | 20    |       |       |
| 4070 Budget authority, net (discretionary) .....                      | 4,035 | 4,226 | 4,749 |
| 4080 Outlays, net (discretionary) .....                               | 3,982 | 4,298 | 4,649 |
| <b>Mandatory:</b>   |       |       |       |
| 4090 Budget authority, gross .....                                    | 61    |       |       |
| <b>Outlays, gross:</b>  |       |       |       |
| 4101 Outlays from mandatory balances .....                            |       | 40    | 21    |
| 4180 Budget authority, net (total) .....                              | 4,096 | 4,226 | 4,749 |
| 4190 Outlays, net (total) .....                                       | 3,982 | 4,338 | 4,670 |

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

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Enacted/requested:</b>                      |             |           |           |
| Budget Authority .....                         | 4,096       | 4,226     | 4,749     |
| Outlays .....                                  | 3,982       | 4,338     | 4,670     |
| <b>Legislative proposal, subject to PAYGO:</b> |             |           |           |
| Budget Authority .....                         |             |           | 78        |
| Outlays .....                                  |             |           | 60        |
| <b>Total:</b>                                  |             |           |           |
| Budget Authority .....                         | 4,096       | 4,226     | 4,827     |
| Outlays .....                                  | 3,982       | 4,338     | 4,730     |

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

| Identification code 057-3740-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                                      |             |           |           |
| <b>Personnel compensation:</b>                                  |             |           |           |
| 11.1 Full-time permanent .....                                  | 891         | 921       | 961       |
| 11.5 Other personnel compensation .....                         | 44          | 42        | 49        |
| 11.9 Total personnel compensation .....                         | 935         | 963       | 1,010     |
| 12.1 Civilian personnel benefits .....                          | 399         | 395       | 436       |
| 21.0 Travel and transportation of persons .....                 | 30          | 32        | 32        |
| 22.0 Transportation of things .....                             | 3           | 7         | 8         |
| 23.2 Rental payments to others .....                            | 1           |           |           |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 44          | 52        | 56        |
| 24.0 Printing and reproduction .....                            | 1           |           | 1         |
| 25.1 Advisory and assistance services .....                     | 11          | 10        | 11        |
| 25.2 Other services from non-Federal sources .....              | 7           | 3         | 3         |
| 25.3 Other goods and services from Federal sources .....        | 11          | 9         | 15        |
| 25.3 Other goods and services from Federal sources .....        | 830         | 1,052     | 1,042     |
| 25.4 Operation and maintenance of facilities .....              | 97          | 94        | 100       |
| 25.6 Medical care .....   | 3           | 6         | 7         |
| 25.7 Operation and maintenance of equipment .....               | 581         | 613       | 732       |
| 25.8 Subsistence and support of persons .....                   | 57          | 51        | 54        |
| 26.0 Supplies and materials .....                               | 786         | 764       | 925       |
| 31.0 Equipment .....  | 127         | 64        | 76        |
| 32.0 Land and structures .....                                  | 95          | 165       | 235       |

OPERATION AND MAINTENANCE, AIR FORCE RESERVE—Continued  
Object Classification—Continued

| Identification code 057-3740-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 42.0 Insurance claims and indemnities .....          | 5           | 7         | 6         |
| 99.0 Direct obligations .....                        | 4,023       | 4,287     | 4,749     |
| 99.0 Reimbursable obligations .....                  | 194         | 308       | 314       |
| 99.9 Total new obligations, unexpired accounts ..... | 4,217       | 4,595     | 5,063     |

Employment Summary

| Identification code 057-3740-0-1-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 9,972       | 10,027    | 10,319    |
| 2001 Reimbursable civilian full-time equivalent employment ..... |             | 12        | 12        |

OPERATION AND MAINTENANCE, AIR FORCE RESERVE  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 057-3740-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Operating Forces .....  |             |           | 78        |
| 0799 Total direct obligations .....                                      |             |           | 78        |
| 0900 Total new obligations, unexpired accounts (object class 26.0) ..... |             |           | 78        |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 78        |
| 1900 Budget authority (total) .....                                      |             |           | 78        |
| 1930 Total budgetary resources available .....                           |             |           | 78        |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 78        |
| 3020 Outlays (gross) .....   |             |           | -60       |
| 3050 Unpaid obligations, end of year .....                               |             |           | 18        |
| Memorandum (non-add) entries:  |             |           |           |
| 3200 Obligated balance, end of year .....                                |             |           | 18        |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       |             |           | 78        |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             |           | 60        |
| 4180 Budget authority, net (total) .....                                 |             |           | 78        |
| 4190 Outlays, net (total) .....  |             |           | 60        |

OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD

For expenses of training, organizing, and administering the Army National Guard, including medical and hospital treatment and related expenses in non-Federal hospitals; maintenance, operation, and repairs to structures and facilities; hire of passenger motor vehicles; personnel services in the National Guard Bureau; travel expenses (other than mileage), as authorized by law for Army personnel on active duty, for Army National Guard division, regimental, and battalion commanders while inspecting units in compliance with National Guard Bureau regulations when specifically authorized by the Chief, National Guard Bureau; supplying and equipping the Army National Guard as authorized by law; and expenses of repair, modification, maintenance, and issue of supplies and equipment (including aircraft), \$8,703,824,000, of which \$435,191,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

| Identification code 021-2065-0-1-051    | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b> |             |           |           |
| 0001 Operating forces .....             | 8,035       | 8,614     | 8,379     |

|   |       |       |       |
|---|-------|-------|-------|
| 0004 Administration and Service-wide Activities ..... | 370   | 334   | 325   |
| 0799 Total direct obligations .....                   | 8,405 | 8,948 | 8,704 |
| 0801 Reimbursable program activity .....              | 75    | 263   | 285   |
| 0900 Total new obligations, unexpired accounts .....  | 8,480 | 9,211 | 8,989 |

Budgetary resources:

|   |       |       |       |
|---|-------|-------|-------|
| Unobligated balance:  |       |       |       |
| 1000 Unobligated balance brought forward, Oct 1 .....                           | 18    | 400   | 17    |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....                 | 18    |       |       |
| 1010 Unobligated balance transfer to other accts [021-2040] .....               | -1    |       |       |
| 1012 Unobligated balance transfers between expired and unexpired accounts ..... | 10    |       |       |
| 1021 Recoveries of prior year unpaid obligations .....                          | 8     |       |       |
| 1033 Recoveries of prior year paid obligations .....                            | 4     |       |       |
| 1070 Unobligated balance (total) .....  | 39    | 400   | 17    |
| Budget authority:   |       |       |       |
| Appropriations, discretionary:  |       |       |       |
| 1100 Appropriation .....  | 8,422 | 8,563 | 8,704 |
| 1120 Appropriations transferred to other acct [097-0105] .....                  | -2    |       |       |
| 1121 Appropriations transferred from other acct [097-0105] .....                | 23    |       |       |
| 1121 Appropriations transferred from other acct [021-2031] .....                | 3     |       |       |
| 1160 Appropriation, discretionary (total) .....                                 | 8,446 | 8,563 | 8,704 |
| Appropriations, mandatory:  |       |       |       |
| 1200 Appropriation .....  | 385   |       |       |
| Spending authority from offsetting collections, discretionary:                  |       |       |       |
| 1700 Collected .....  | 32    | 265   | 285   |
| 1701 Change in uncollected payments, Federal sources .....                      | 43    |       |       |
| 1750 Spending auth from offsetting collections, disc (total) .....              | 75    | 265   | 285   |
| 1900 Budget authority (total) .....   | 8,906 | 8,828 | 8,989 |
| 1930 Total budgetary resources available .....                                  | 8,945 | 9,228 | 9,006 |
| Memorandum (non-add) entries:   |       |       |       |
| 1940 Unobligated balance expiring .....   | -65   |       |       |
| 1941 Unexpired unobligated balance, end of year .....                           | 400   | 17    | 17    |

Change in obligated balance:

|   |        |        |        |
|---|--------|--------|--------|
| Unpaid obligations:   |        |        |        |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 4,180  | 4,001  | 4,352  |
| 3010 New obligations, unexpired accounts .....                    | 8,480  | 9,211  | 8,989  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 1,278  |        |        |
| 3020 Outlays (gross) .....  | -8,601 | -8,860 | -8,883 |
| 3040 Recoveries of prior year unpaid obligations, unexpired ..... | -8     |        |        |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -1,328 |        |        |
| 3050 Unpaid obligations, end of year .....                        | 4,001  | 4,352  | 4,458  |
| Uncollected payments:   |        |        |        |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -92    | -95    | -95    |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....    | -43    |        |        |
| 3071 Change in uncollected pymts, Fed sources, expired .....      | 40     |        |        |
| 3090 Uncollected pymts, Fed sources, end of year .....            | -95    | -95    | -95    |
| Memorandum (non-add) entries:                                     |        |        |        |
| 3100 Obligated balance, start of year .....                       | 4,088  | 3,906  | 4,257  |
| 3200 Obligated balance, end of year .....                         | 3,906  | 4,257  | 4,363  |

Budget authority and outlays, net:

|  |       |       |       |
|--|-------|-------|-------|
| Discretionary:   |       |       |       |
| 4000 Budget authority, gross .....                                       | 8,521 | 8,828 | 8,989 |
| Outlays, gross:  |       |       |       |
| 4010 Outlays from new discretionary authority .....                      | 5,763 | 5,917 | 6,030 |
| 4011 Outlays from discretionary balances .....                           | 2,838 | 2,643 | 2,803 |
| 4020 Outlays, gross (total) .....  | 8,601 | 8,560 | 8,833 |
| Offsets against gross budget authority and outlays:                      |       |       |       |
| Offsetting collections (collected) from:                                 |       |       |       |
| 4030 Federal sources .....   | -74   | -265  | -285  |
| 4033 Non-Federal sources .....   | -60   |       |       |
| 4040 Offsets against gross budget authority and outlays (total) .....    | -134  | -265  | -285  |
| Additional offsets against gross budget authority only:                  |       |       |       |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....           | -43   |       |       |
| 4052 Offsetting collections credited to expired accounts .....           | 98    |       |       |
| 4053 Recoveries of prior year paid obligations, unexpired accounts ..... | 4     |       |       |
| 4060 Additional offsets against budget authority only (total) .....      | 59    |       |       |
| 4070 Budget authority, net (discretionary) .....                         | 8,446 | 8,563 | 8,704 |
| 4080 Outlays, net (discretionary) .....                                  | 8,467 | 8,295 | 8,548 |
| Mandatory:   |       |       |       |
| 4090 Budget authority, gross .....                                       | 385   |       |       |
| Outlays, gross:  |       |       |       |
| 4101 Outlays from mandatory balances .....                               |       | 300   | 50    |
| 4180 Budget authority, net (total) .....                                 | 8,831 | 8,563 | 8,704 |
| 4190 Outlays, net (total) .....  | 8,467 | 8,595 | 8,598 |

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

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Enacted/requested:</b>                      |             |           |           |
| Budget Authority .....                         | 8,831       | 8,563     | 8,704     |
| Outlays .....                                  | 8,467       | 8,595     | 8,598     |
| <b>Legislative proposal, subject to PAYGO:</b> |             |           |           |
| Budget Authority .....                         |             |           | 2,045     |
| Outlays .....                                  |             |           | 1,356     |
| <b>Total:</b>                                  |             |           |           |
| Budget Authority .....                         | 8,831       | 8,563     | 10,749    |
| Outlays .....                                  | 8,467       | 8,595     | 9,954     |

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

| Identification code 021–2065–0–1–051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                                      |             |           |           |
| <b>Personnel compensation:</b>                                  |             |           |           |
| 11.1 Full-time permanent .....                                  | 2,293       | 2,200     | 2,169     |
| 11.5 Other personnel compensation .....                         | 26          | 65        | 97        |
| 11.9 Total personnel compensation .....                         | 2,319       | 2,265     | 2,266     |
| 12.1 Civilian personnel benefits .....                          | 997         | 943       | 923       |
| 13.0 Benefits for former personnel .....                        | 2           |           |           |
| 21.0 Travel and transportation of persons .....                 | 130         | 118       | 98        |
| 22.0 Transportation of things .....                             | 72          | 180       | 188       |
| 23.1 Rental payments to GSA .....                               | 57          | 50        | 86        |
| 23.2 Rental payments to others .....                            | 45          | 27        | 32        |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 250         | 298       | 361       |
| 24.0 Printing and reproduction .....                            | 35          | 75        | 63        |
| 25.1 Advisory and assistance services .....                     | 298         | 240       | 300       |
| 25.2 Other services from non-Federal sources .....              | 281         | 389       | 393       |
| 25.3 Other goods and services from Federal sources .....        | 85          | 122       | 125       |
| 25.3 Other goods and services from Federal sources .....        | 123         | 314       | 215       |
| 25.4 Operation and maintenance of facilities .....              | 471         | 560       | 803       |
| 25.6 Medical care .....   | 102         | 103       | 78        |
| 25.7 Operation and maintenance of equipment .....               | 95          | 99        | 90        |
| 25.8 Subsistence and support of persons .....                   | 26          | 44        | 52        |
| 26.0 Supplies and materials .....                               | 1,551       | 1,474     | 1,373     |
| 31.0 Equipment .....  | 123         | 190       | 231       |
| 32.0 Land and structures .....                                  | 1,122       | 1,228     | 744       |
| 41.0 Grants, subsidies, and contributions .....                 | 221         | 229       | 283       |
| 99.0 Direct obligations .....                                   | 8,405       | 8,948     | 8,704     |
| 99.0 Reimbursable obligations .....                             | 75          | 263       | 285       |
| 99.9 Total new obligations, unexpired accounts .....            | 8,480       | 9,211     | 8,989     |

**Employment Summary**

| Identification code 021–2065–0–1–051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 27,281      | 26,203    | 25,754    |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 19          |           |           |

**OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD**

(Legislative proposal, subject to PAYGO)

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

| Identification code 021–2065–4–1–051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Operating Forces .....  |             |           | 2,025     |
| 0799 Total direct obligations .....                                      |             |           | 2,025     |
| 0900 Total new obligations, unexpired accounts (object class 26.0) ..... |             |           | 2,025     |
| <b>Budgetary resources:</b>  |             |           |           |
| <b>Budget authority:</b>   |             |           |           |
| <b>Appropriations, mandatory:</b>  |             |           |           |
| 1200 Appropriation .....   |             |           | 2,045     |
| 1930 Total budgetary resources available .....                           |             |           | 2,045     |
| <b>Memorandum (non-add) entries:</b>                                     |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                    |             |           | 20        |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| <b>Unpaid obligations:</b>   |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 2,025     |
| 3020 Outlays (gross) .....   |             |           | -1,356    |
| 3050 Unpaid obligations, end of year .....                               |             |           | 669       |

|   |  |  |       |
|---|--|--|-------|
| <b>Memorandum (non-add) entries:</b>            |  |  |       |
| 3200 Obligated balance, end of year .....       |  |  | 669   |
| <b>Budget authority and outlays, net:</b>       |  |  |       |
| <b>Mandatory:</b>                               |  |  |       |
| 4090 Budget authority, gross .....              |  |  | 2,045 |
| <b>Outlays, gross:</b>                          |  |  |       |
| 4100 Outlays from new mandatory authority ..... |  |  | 1,356 |
| 4180 Budget authority, net (total) .....        |  |  | 2,045 |
| 4190 Outlays, net (total) .....                 |  |  | 1,356 |

**OPERATION AND MAINTENANCE, AIR NATIONAL GUARD**

*For expenses of training, organizing, and administering the Air National Guard, including medical and hospital treatment and related expenses in non-Federal hospitals; maintenance, operation, and repairs to structures and facilities; transportation of things, hire of passenger motor vehicles; supplying and equipping the Air National Guard, as authorized by law; expenses for repair, modification, maintenance, and issue of supplies and equipment, including those furnished from stocks under the control of agencies of the Department of Defense; travel expenses (other than mileage) on the same basis as authorized by law for Air National Guard personnel on active Federal duty, for Air National Guard commanders while inspecting units in compliance with National Guard Bureau regulations when specifically authorized by the Chief, National Guard Bureau, \$8,130,689,000, of which \$406,534,000 shall remain available until September 30, 2028.*

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

| Identification code 057–3840–0–1–051                                  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                               |             |           |           |
| 0001 Operating Forces .....   | 7,163       | 7,452     | 8,019     |
| 0004 Administration and Service-Wide Activities .....                 | 113         | 132       | 112       |
| 0799 Total direct obligations .....                                   | 7,276       | 7,584     | 8,131     |
| 0801 Reimbursable program activity .....                              | 596         | 720       | 743       |
| 0900 Total new obligations, unexpired accounts .....                  | 7,872       | 8,304     | 8,874     |
| <b>Budgetary resources:</b>   |             |           |           |
| <b>Unobligated balance:</b>   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                 | 3           | 356       | 6         |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....       | 1           |           |           |
| 1021 Recoveries of prior year unpaid obligations .....                | 2           |           |           |
| 1033 Recoveries of prior year paid obligations .....                  | 1           |           |           |
| 1070 Unobligated balance (total) .....                                | 7           | 356       | 6         |
| <b>Budget authority:</b>  |             |           |           |
| <b>Appropriations, discretionary:</b>                                 |             |           |           |
| 1100 Appropriation .....  | 7,251       | 7,234     | 8,131     |
| 1121 Appropriations transferred from other acct [097–0100] .....      | 1           |           |           |
| 1121 Appropriations transferred from other acct [097–0105] .....      | 3           |           |           |
| 1121 Appropriations transferred from other acct [057–3010] .....      | 9           |           |           |
| 1121 Appropriations transferred from other acct [057–3400] .....      | 15          |           |           |
| 1121 Appropriations transferred from other acct [057–3850] .....      | 2           |           |           |
| 1160 Appropriation, discretionary (total) .....                       | 7,281       | 7,234     | 8,131     |
| <b>Appropriations, mandatory:</b>                                     |             |           |           |
| 1200 Appropriation .....  | 351         |           |           |
| <b>Spending authority from offsetting collections, discretionary:</b> |             |           |           |
| 1700 Collected .....  | 462         | 720       | 745       |
| 1701 Change in uncollected payments, Federal sources .....            | 135         |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....    | 597         | 720       | 745       |
| <b>Spending authority from offsetting collections, mandatory:</b>     |             |           |           |
| 1800 Collected .....  | 1           |           |           |
| 1900 Budget authority (total) .....                                   | 8,230       | 7,954     | 8,876     |
| 1930 Total budgetary resources available .....                        | 8,237       | 8,310     | 8,882     |
| <b>Memorandum (non-add) entries:</b>                                  |             |           |           |
| 1940 Unobligated balance expiring .....                               | -9          |           |           |
| 1941 Unexpired unobligated balance, end of year .....                 | 356         | 6         | 8         |
| <b>Change in obligated balance:</b>                                   |             |           |           |
| <b>Unpaid obligations:</b>  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                 | 3,569       | 3,518     | 3,211     |
| 3001 Adjustments to unpaid obligations brought forward, Oct 1 .....   | -1          |           |           |
| 3010 New obligations, unexpired accounts .....                        | 7,872       | 8,304     | 8,874     |
| 3011 Obligations ("upward adjustments"), expired accounts .....       | 392         |           |           |
| 3020 Outlays (gross) .....  | -7,758      | -8,611    | -8,952    |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....     | -2          |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....       | -554        |           |           |
| 3050 Unpaid obligations, end of year .....                            | 3,518       | 3,211     | 3,133     |

OPERATION AND MAINTENANCE, AIR NATIONAL GUARD—Continued  
Program and Financing—Continued

| Identification code 057-3840-0-1-051                              | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Uncollected payments:</b>                                      |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -168        | -167      | -167      |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....    | -135        |           |           |
| 3071 Change in uncollected pymts, Fed sources, expired .....      | 136         |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....            | -167        | -167      | -167      |
| <b>Memorandum (non-add) entries:</b>                              |             |           |           |
| 3100 Obligated balance, start of year .....                       | 3,400       | 3,351     | 3,044     |
| 3200 Obligated balance, end of year .....                         | 3,351       | 3,044     | 2,966     |

| <b>Budget authority and outlays, net:</b>                                |       |       |       |
|--|-------|-------|-------|
| <b>Discretionary:</b>  |       |       |       |
| 4000 Budget authority, gross .....                                       | 7,878 | 7,954 | 8,876 |
| <b>Outlays, gross:</b>   |       |       |       |
| 4010 Outlays from new discretionary authority .....                      | 5,612 | 6,001 | 6,681 |
| 4011 Outlays from discretionary balances .....                           | 2,143 | 2,310 | 2,220 |
| 4020 Outlays, gross (total) .....  | 7,755 | 8,311 | 8,901 |
| <b>Offsets against gross budget authority and outlays:</b>               |       |       |       |
| <b>Offsetting collections (collected) from:</b>                          |       |       |       |
| 4030 Federal sources .....   | -596  | -720  | -745  |
| 4033 Non-Federal sources .....   | -21   |       |       |
| 4040 Offsets against gross budget authority and outlays (total) ...      | -617  | -720  | -745  |
| <b>Additional offsets against gross budget authority only:</b>           |       |       |       |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....           | -135  |       |       |
| 4052 Offsetting collections credited to expired accounts .....           | 155   |       |       |
| 4060 Additional offsets against budget authority only (total) .....      | 20    |       |       |
| 4070 Budget authority, net (discretionary) .....                         | 7,281 | 7,234 | 8,131 |
| 4080 Outlays, net (discretionary) .....                                  | 7,138 | 7,591 | 8,156 |
| <b>Mandatory:</b>  |       |       |       |
| 4090 Budget authority, gross .....                                       | 352   |       |       |
| <b>Outlays, gross:</b>   |       |       |       |
| 4101 Outlays from mandatory balances .....                               | 3     | 300   | 51    |
| <b>Offsets against gross budget authority and outlays:</b>               |       |       |       |
| <b>Offsetting collections (collected) from:</b>                          |       |       |       |
| 4123 Non-Federal sources .....   | -2    |       |       |
| <b>Additional offsets against gross budget authority only:</b>           |       |       |       |
| 4143 Recoveries of prior year paid obligations, unexpired accounts ..... | 1     |       |       |
| 4160 Budget authority, net (mandatory) .....                             | 351   |       |       |
| 4170 Outlays, net (mandatory) .....                                      | 1     | 300   | 51    |
| 4180 Budget authority, net (total) .....                                 | 7,632 | 7,234 | 8,131 |
| 4190 Outlays, net (total) .....  | 7,139 | 7,891 | 8,207 |

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

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Enacted/requested:</b>                      |             |           |           |
| Budget Authority .....                         | 7,632       | 7,234     | 8,131     |
| Outlays .....                                  | 7,139       | 7,891     | 8,207     |
| <b>Legislative proposal, subject to PAYGO:</b> |             |           |           |
| Budget Authority .....                         |             |           | 214       |
| Outlays .....                                  |             |           | 157       |
| <b>Total:</b>                                  |             |           |           |
| Budget Authority .....                         | 7,632       | 7,234     | 8,345     |
| Outlays .....                                  | 7,139       | 7,891     | 8,364     |

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

| Identification code 057-3840-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                                      |             |           |           |
| <b>Personnel compensation:</b>                                  |             |           |           |
| 11.1 Full-time permanent .....                                  | 1,222       | 1,293     | 1,407     |
| 11.5 Other personnel compensation .....                         | 111         | 182       | 175       |
| 11.9 Total personnel compensation .....                         | 1,333       | 1,475     | 1,582     |
| 12.1 Civilian personnel benefits .....                          | 543         | 476       | 465       |
| 13.0 Benefits for former personnel .....                        | 1           | 2         | 2         |
| 21.0 Travel and transportation of persons .....                 | 99          | 57        | 55        |
| 22.0 Transportation of things .....                             | 13          | 9         | 9         |
| 23.2 Rental payments to others .....                            | 4           | 19        | 4         |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 93          | 121       | 122       |
| 24.0 Printing and reproduction .....                            | 38          | 36        | 38        |
| 25.1 Advisory and assistance services .....                     | 46          | 1         | 36        |
| 25.2 Other services from non-Federal sources .....              | 134         | 83        | 38        |
| 25.3 Other goods and services from Federal sources .....        | 13          | 4         | 4         |
| 25.3 Other goods and services from Federal sources .....        | 833         | 921       | 1,130     |

|  |       |       |       |
|--|-------|-------|-------|
| 25.4 Operation and maintenance of facilities .....   | 399   | 386   | 401   |
| 25.6 Medical care .....                              | 16    | 4     | 3     |
| 25.7 Operation and maintenance of equipment .....    | 1,517 | 1,697 | 1,624 |
| 25.8 Subsistence and support of persons .....        | 30    | 14    | 14    |
| 26.0 Supplies and materials .....                    | 1,723 | 1,669 | 1,888 |
| 31.0 Equipment .....                                 | 38    | 103   | 95    |
| 32.0 Land and structures .....                       | 403   | 506   | 621   |
| 42.0 Insurance claims and indemnities .....          |       | 1     |       |
| 99.0 Direct obligations .....                        | 7,276 | 7,584 | 8,131 |
| 99.0 Reimbursable obligations .....                  | 596   | 720   | 743   |
| 99.9 Total new obligations, unexpired accounts ..... | 7,872 | 8,304 | 8,874 |

**Employment Summary**

| Identification code 057-3840-0-1-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 14,164      | 15,194    | 15,351    |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 118         | 292       | 292       |

OPERATION AND MAINTENANCE, AIR NATIONAL GUARD  
(Legislative proposal, subject to PAYGO)

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

| Identification code 057-3840-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Operating Forces .....  |             |           | 212       |
| 0799 Total direct obligations .....                                      |             |           | 212       |
| 0900 Total new obligations, unexpired accounts (object class 26.0) ..... |             |           | 212       |

**Budgetary resources:**

|   |  |  |     |
|---|--|--|-----|
| <b>Budget authority:</b>                              |  |  |     |
| <b>Appropriations, mandatory:</b>                     |  |  |     |
| 1200 Appropriation .....                              |  |  | 214 |
| 1900 Budget authority (total) .....                   |  |  | 214 |
| 1930 Total budgetary resources available .....        |  |  | 214 |
| <b>Memorandum (non-add) entries:</b>                  |  |  |     |
| 1941 Unexpired unobligated balance, end of year ..... |  |  | 2   |

**Change in obligated balance:**

|  |  |  |      |
|--|--|--|------|
| <b>Unpaid obligations:</b>                     |  |  |      |
| 3010 New obligations, unexpired accounts ..... |  |  | 212  |
| 3020 Outlays (gross) .....                     |  |  | -157 |
| 3050 Unpaid obligations, end of year .....     |  |  | 55   |
| <b>Memorandum (non-add) entries:</b>           |  |  |      |
| 3200 Obligated balance, end of year .....      |  |  | 55   |

**Budget authority and outlays, net:**

|   |  |  |     |
|---|--|--|-----|
| <b>Mandatory:</b>                               |  |  |     |
| 4090 Budget authority, gross .....              |  |  | 214 |
| <b>Outlays, gross:</b>                          |  |  |     |
| 4100 Outlays from new mandatory authority ..... |  |  | 157 |
| 4180 Budget authority, net (total) .....        |  |  | 214 |
| 4190 Outlays, net (total) .....                 |  |  | 157 |

OPERATION AND PLANNING TRANSFER FUND

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

| Identification code 097-0118-0-1-051                  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Budgetary resources:</b>                           |             |           |           |
| <b>Unobligated balance:</b>                           |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 ..... | 10          | 10        | 10        |
| 1930 Total budgetary resources available .....        | 10          | 10        | 10        |
| <b>Memorandum (non-add) entries:</b>                  |             |           |           |
| 1941 Unexpired unobligated balance, end of year ..... | 10          | 10        | 10        |
| 4180 Budget authority, net (total) .....              |             |           |           |
| 4190 Outlays, net (total) .....                       |             |           |           |

UNITED STATES COURT OF APPEALS FOR THE ARMED FORCES

For salaries and expenses necessary for the United States Court of Appeals for the Armed Forces, \$21,698,000, of which not to exceed \$10,000 may be used for official representation purposes.

Program and Financing (in millions of dollars)

| Identification code 097-0104-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                         |             |           |           |
| 0004 Administration and Service-wide Activities .....           | 19          | 21        | 22        |
| <b>Budgetary resources:</b>                                     |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....           |             |           | 1         |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:                                  |             |           |           |
| 1100 Appropriation .....  | 21          | 22        | 22        |
| 1120 Appropriations transferred to other acct [097-0100] .....  | -2          |           |           |
| 1160 Appropriation, discretionary (total) .....                 | 19          | 22        | 22        |
| 1930 Total budgetary resources available .....                  | 19          | 22        | 23        |
| Memorandum (non-add) entries:                                   |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....           |             | 1         | 1         |
| <b>Change in obligated balance:</b>                             |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....           | 7           | 5         | 2         |
| 3010 New obligations, unexpired accounts .....                  | 19          | 21        | 22        |
| 3011 Obligations ("upward adjustments"), expired accounts ..... | 1           |           |           |
| 3020 Outlays (gross) .....                                      | -21         | -24       | -22       |
| 3041 Recoveries of prior year unpaid obligations, expired ..... | -1          |           |           |
| 3050 Unpaid obligations, end of year .....                      | 5           | 2         | 2         |
| Memorandum (non-add) entries:                                   |             |           |           |
| 3100 Obligated balance, start of year .....                     | 7           | 5         | 2         |
| 3200 Obligated balance, end of year .....                       | 5           | 2         | 2         |
| <b>Budget authority and outlays, net:</b>                       |             |           |           |
| Discretionary:  |             |           |           |
| 4000 Budget authority, gross .....                              | 19          | 22        | 22        |
| Outlays, gross:   |             |           |           |
| 4010 Outlays from new discretionary authority .....             | 17          | 19        | 19        |
| 4011 Outlays from discretionary balances .....                  | 4           | 5         | 3         |
| 4020 Outlays, gross (total) .....                               | 21          | 24        | 22        |
| 4180 Budget authority, net (total) .....                        | 19          | 22        | 22        |
| 4190 Outlays, net (total) .....                                 | 21          | 24        | 22        |

Object Classification (in millions of dollars)

| Identification code 097-0104-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                                      |             |           |           |
| Personnel compensation:   |             |           |           |
| 11.1 Full-time permanent .....                                  | 4           | 8         | 8         |
| 11.3 Other than full-time permanent .....                       | 3           |           |           |
| 11.9 Total personnel compensation .....                         | 7           | 8         | 8         |
| 12.1 Civilian personnel benefits .....                          | 2           | 3         | 3         |
| 23.1 Rental payments to GSA .....                               | 1           | 1         | 1         |
| 23.2 Rental payments to others .....                            | 2           |           |           |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 1           | 1         | 1         |
| 25.2 Other services from non-Federal sources .....              |             | 3         | 3         |
| 25.3 Other goods and services from Federal sources .....        | 2           |           |           |
| 25.3 Other goods and services from Federal sources .....        | 4           | 4         | 5         |
| 25.7 Operation and maintenance of equipment .....               |             | 1         | 1         |
| 99.9 Total new obligations, unexpired accounts .....            | 19          | 21        | 22        |

Employment Summary

| Identification code 097-0104-0-1-051                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment ..... | 45          | 59        | 59        |

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES, DEFENSE

(INCLUDING TRANSFER OF FUNDS)

For drug interdiction and counter-drug activities of the Department of Defense, for transfer to appropriations available to the Department of Defense for military

personnel of the reserve components serving under the provisions of title 10 and title 32, United States Code; for operation and maintenance; for procurement; and for research, development, test and evaluation, \$918,002,000: Provided, That the funds appropriated under this heading shall be available for obligation for the same time period and for the same purpose as the appropriation to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority contained elsewhere in this Act: Provided further, That funds appropriated under this heading may be used to support a new start program or project only after written prior notification to the Committees on Appropriations of the House of Representatives and the Senate.

Program and Financing (in millions of dollars)

| Identification code 097-0105-0-1-051                                   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                |             |           |           |
| 0001 Drug interdiction and counter drug activities .....               |             | 679       | 658       |
| 0002 Drug demand reduction program .....                               |             | 135       | 136       |
| 0003 National Guard Counter-Drug Program .....                         |             | 305       | 117       |
| 0004 National Guard Counter-Drug Schools .....                         |             | 30        | 7         |
| 0900 Total new obligations, unexpired accounts .....                   |             | 1,149     | 918       |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                  |             | 2         | 2         |
| 1010 Unobligated balance transfer to other accts [057-3400] .....      | -42         |           |           |
| 1010 Unobligated balance transfer to other accts [017-1804] .....      | -60         |           |           |
| 1010 Unobligated balance transfer to other accts [021-2020] .....      | -334        |           |           |
| 1010 Unobligated balance transfer to other accts [097-0300] .....      | -9          |           |           |
| 1011 Unobligated balance transfer from other acct [097-4930.002] ..... | 447         |           |           |
| 1070 Unobligated balance (total) .....                                 | 2           | 2         | 2         |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 1,110       | 1,149     | 918       |
| 1120 Appropriations transferred to other acct [097-0100] .....         | -82         |           |           |
| 1120 Appropriations transferred to other acct [097-0130] .....         | -4          |           |           |
| 1120 Appropriations transferred to other acct [017-1105] .....         | -1          |           |           |
| 1120 Appropriations transferred to other acct [017-1106] .....         | -5          |           |           |
| 1120 Appropriations transferred to other acct [017-1453] .....         | -8          |           |           |
| 1120 Appropriations transferred to other acct [017-1804] .....         | -112        |           |           |
| 1120 Appropriations transferred to other acct [017-1810] .....         | -19         |           |           |
| 1120 Appropriations transferred to other acct [021-2010] .....         | -11         |           |           |
| 1120 Appropriations transferred to other acct [021-2020] .....         | -293        |           |           |
| 1120 Appropriations transferred to other acct [021-2035] .....         | -19         |           |           |
| 1120 Appropriations transferred to other acct [021-2040] .....         | -1          |           |           |
| 1120 Appropriations transferred to other acct [021-2060] .....         | -267        |           |           |
| 1120 Appropriations transferred to other acct [021-2065] .....         | -23         |           |           |
| 1120 Appropriations transferred to other acct [021-2070] .....         | -1          |           |           |
| 1120 Appropriations transferred to other acct [021-2080] .....         | -3          |           |           |
| 1120 Appropriations transferred to other acct [057-3010] .....         | -6          |           |           |
| 1120 Appropriations transferred to other acct [057-3400] .....         | -154        |           |           |
| 1120 Appropriations transferred to other acct [057-3500] .....         | -4          |           |           |
| 1120 Appropriations transferred to other acct [057-3600] .....         | -30         |           |           |
| 1120 Appropriations transferred to other acct [057-3740] .....         | -2          |           |           |
| 1120 Appropriations transferred to other acct [057-3840] .....         | -3          |           |           |
| 1120 Appropriations transferred to other acct [057-3850] .....         | -72         |           |           |
| 1121 Appropriations transferred from other acct [097-0100] .....       | 2           |           |           |
| 1121 Appropriations transferred from other acct [017-1106] .....       | 1           |           |           |
| 1121 Appropriations transferred from other acct [017-1453] .....       | 1           |           |           |
| 1121 Appropriations transferred from other acct [021-2010] .....       | 1           |           |           |
| 1121 Appropriations transferred from other acct [021-2060] .....       | 1           |           |           |
| 1121 Appropriations transferred from other acct [021-2065] .....       | 2           |           |           |
| 1121 Appropriations transferred from other acct [057-3500] .....       | 1           |           |           |
| 1121 Appropriations transferred from other acct [057-3850] .....       | 1           |           |           |
| 1160 Appropriation, discretionary (total) .....                        |             | 1,149     | 918       |
| 1930 Total budgetary resources available .....                         | 2           | 1,151     | 920       |
| Memorandum (non-add) entries:  |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                  | 2           | 2         | 2         |
| <b>Change in obligated balance:</b>                                    |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                  |             |           | 402       |
| 3010 New obligations, unexpired accounts .....                         |             | 1,149     | 918       |
| 3020 Outlays (gross) .....   |             | -747      | -827      |
| 3050 Unpaid obligations, end of year .....                             |             | 402       | 493       |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                            |             |           | 402       |

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES, DEFENSE—Continued  
Program and Financing—Continued

| Identification code 097-0105-0-1-051                | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 3200 Obligated balance, end of year .....           |             | 402       | 493       |
| <b>Budget authority and outlays, net:</b>           |             |           |           |
| Discretionary:                                      |             |           |           |
| 4000 Budget authority, gross .....                  |             | 1,149     | 918       |
| Outlays, gross:                                     |             |           |           |
| 4010 Outlays from new discretionary authority ..... |             | 747       | 597       |
| 4011 Outlays from discretionary balances .....      |             |           | 230       |
| 4020 Outlays, gross (total) .....                   |             | 747       | 827       |
| 4180 Budget authority, net (total) .....            |             | 1,149     | 918       |
| 4190 Outlays, net (total) .....                     |             | 747       | 827       |

Object Classification (in millions of dollars)

| Identification code 097-0105-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:   |             |           |           |
| 21.0 Travel and transportation of persons .....                 |             | 8         | 8         |
| 22.0 Transportation of things .....                             |             | 10        | 11        |
| 23.2 Rental payments to others .....                            |             | 5         | 5         |
| 23.3 Communications, utilities, and miscellaneous charges ..... |             | 27        | 28        |
| 25.1 Advisory and assistance services .....                     |             | 25        | 26        |
| 25.2 Other services from non-Federal sources .....              |             | 25        | 23        |
| 25.3 Other goods and services from Federal sources .....        |             | 571       | 394       |
| 25.3 Other goods and services from Federal sources .....        |             | 30        | 39        |
| 25.4 Operation and maintenance of facilities .....              |             | 39        |           |
| 25.7 Operation and maintenance of equipment .....               |             | 168       | 137       |
| 26.0 Supplies and materials .....                               |             | 167       | 171       |
| 31.0 Equipment .....  |             | 74        | 76        |
| 99.9 Total new obligations, unexpired accounts .....            |             | 1,149     | 918       |

SUPPORT FOR INTERNATIONAL SPORTING COMPETITIONS

Program and Financing (in millions of dollars)

| Identification code 097-0838-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Operations support .....  |             | 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 ..... | 12 | 12 | 11 |
| 1930 Total budgetary resources available .....        | 12 | 12 | 11 |
| Memorandum (non-add) entries:                         |    |    |    |
| 1941 Unexpired unobligated balance, end of year ..... | 12 | 11 | 10 |

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

|  |   |   |   |
|--|---|---|---|
| <b>Budget authority and outlays, net:</b>      |   |   |   |
| Discretionary:                                 |   |   |   |
| Outlays, gross:                                |   |   |   |
| 4011 Outlays from discretionary balances ..... | 1 | 1 | 2 |
| 4180 Budget authority, net (total) .....       |   |   |   |
| 4190 Outlays, net (total) .....                | 1 | 1 | 2 |

FOREIGN CURRENCY FLUCTUATIONS

Program and Financing (in millions of dollars)

| Identification code 097-0801-0-1-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                           | 970         | 971       | 971       |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....                 | 970         | 970       |           |
| 1010 Unobligated balance transfer to other accts [057-3410] .....               | -8          |           |           |
| 1010 Unobligated balance transfer to other accts [097-0100] .....               | -6          |           |           |
| 1010 Unobligated balance transfer to other accts [017-1453] .....               | -33         |           |           |
| 1010 Unobligated balance transfer to other accts [021-2020] .....               | -45         |           |           |
| 1010 Unobligated balance transfer to other accts [057-3500] .....               | -85         |           |           |
| 1010 Unobligated balance transfer to other accts [057-3400] .....               | -34         |           |           |
| 1010 Unobligated balance transfer to other accts [021-2010] .....               | -39         |           |           |
| 1010 Unobligated balance transfer to other accts [017-1105] .....               | -8          |           |           |
| 1010 Unobligated balance transfer to other accts [017-1106] .....               | -4          |           |           |
| 1012 Unobligated balance transfers between expired and unexpired accounts ..... | 263         |           |           |
| 1070 Unobligated balance (total) .....  | 971         | 971       | 971       |
| 1930 Total budgetary resources available .....                                  | 971         | 971       | 971       |
| Memorandum (non-add) entries:   |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                           | 971         | 971       | 971       |
| 4180 Budget authority, net (total) .....  |             |           |           |
| 4190 Outlays, net (total) .....   |             |           |           |

This account transfers funds to operation and maintenance and military personnel appropriations, for Defense activities that purchase foreign currencies, to finance upward adjustments of recorded obligations due to foreign currency fluctuations above the budget rate. Transfers occur when disbursement requirements exceed funds available for obligation adjustment. Net gains resulting from favorable exchange rates are transferred to this appropriation and are available for subsequent transfer when needed. The account is replenished through the utilization of a special transfer authority that allows the Department to withdraw unobligated balances from prior years' operation and maintenance and military personnel appropriations. By statute (10 U.S.C. 2779(d)(3)), the total amount of discretionary budget authority in this transfer account may not exceed \$970,000,000.

COMBAT AND OPERATIONAL MEDICINE PROGRAM

For expenses, not otherwise provided for, for medical and health care programs of the Department of Defense as authorized by law, \$20,341,643,000; of which \$18,955,553,000 shall be for operation and maintenance; of which not to exceed two percent shall remain available for obligation until September 30, 2028; of which \$366,728,000, to remain available for obligation until September 30, 2029, shall be for procurement; and of which \$1,019,362,000, to remain available for obligation until September 30, 2028, shall be for research, development, test and evaluation.

Program and Financing (in millions of dollars)

| Identification code 097-0130-0-1-051                   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                |             |           |           |
| 0001 Operation and maintenance .....                   | 41,212      | 40,640    | 18,955    |
| 0002 Research, Development, Test, and Evaluation ..... | 3,057       | 2,547     | 1,016     |
| 0003 Procurement .....                                 | 397         | 262       | 282       |
| 0799 Total direct obligations .....                    | 44,666      | 43,449    | 20,253    |
| 0801 Reimbursable program activity .....               | 1,419       | 3,159     | 4,023     |
| 0900 Total new obligations, unexpired accounts .....   | 46,085      | 46,608    | 24,276    |

|   |        |        |        |
|---|--------|--------|--------|
| <b>Budgetary resources:</b>   |        |        |        |
| Unobligated balance:  |        |        |        |
| 1000 Unobligated balance brought forward, Oct 1 .....                           | 2,405  | 2,342  | 1,145  |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....                 | 2,378  |        |        |
| 1011 Unobligated balance transfer from other acct [021-2040] .....              | 29     |        |        |
| 1012 Unobligated balance transfers between expired and unexpired accounts ..... | 366    |        |        |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....                 |        | 626    |        |
| 1021 Recoveries of prior year unpaid obligations .....                          | 79     |        |        |
| 1070 Unobligated balance (total) .....  | 2,879  | 2,968  | 1,145  |
| Budget authority:   |        |        |        |
| Appropriations, discretionary:  |        |        |        |
| 1100 Appropriation .....  | 40,372 | 41,775 | 20,342 |

|      |   |        |        |        |
|------|---|--------|--------|--------|
| 1120 | Appropriations transferred to other acct [036-0165] .....       | -15    | -15    | -15    |
| 1120 | Appropriations transferred to other acct [036-0169] .....       | -163   | -165   | -174   |
| 1121 | Appropriations transferred from other acct [097-0105] .....     | 4      |        |        |
| 1131 | Unobligated balance of appropriations permanently reduced ..... |        | -10    |        |
| 1160 | Appropriation, discretionary (total) .....                      | 40,198 | 41,585 | 20,153 |
|      | Appropriations, mandatory:                                      |        |        |        |
| 1200 | Appropriation .....   | 1,061  |        |        |
|      | Spending authority from offsetting collections, discretionary:  |        |        |        |
| 1700 | Collected .....   | 2,434  | 3,200  | 4,600  |
| 1701 | Change in uncollected payments, Federal sources .....           | 372    |        |        |
| 1750 | Spending auth from offsetting collections, disc (total) .....   | 2,806  | 3,200  | 4,600  |
|      | Spending authority from offsetting collections, mandatory:      |        |        |        |
| 1800 | Collected .....   | 1,859  |        |        |
| 1900 | Budget authority (total) .....                                  | 45,924 | 44,785 | 24,753 |
| 1930 | Total budgetary resources available .....                       | 48,803 | 47,753 | 25,898 |
|      | Memorandum (non-add) entries:                                   |        |        |        |
| 1940 | Unobligated balance expiring .....                              | -376   |        |        |
| 1941 | Unexpired unobligated balance, end of year .....                | 2,342  | 1,145  | 1,622  |

**Change in obligated balance:**

|      |   |         |         |         |
|------|---|---------|---------|---------|
|      | Unpaid obligations:   |         |         |         |
| 3000 | Unpaid obligations, brought forward, Oct 1 .....                            | 15,785  | 15,867  | 17,291  |
| 3001 | Adjustments to unpaid obligations brought forward, Oct 1 .....              | -148    |         |         |
| 3010 | New obligations, unexpired accounts .....                                   | 46,085  | 46,608  | 24,276  |
| 3011 | Obligations ("upward adjustments"), expired accounts .....                  | 836     |         |         |
| 3020 | Outlays (gross) .....   | -44,655 | -45,184 | -30,958 |
| 3040 | Recoveries of prior year unpaid obligations, unexpired .....                | -79     |         |         |
| 3041 | Recoveries of prior year unpaid obligations, expired .....                  | -1,957  |         |         |
| 3050 | Unpaid obligations, end of year .....                                       | 15,867  | 17,291  | 10,609  |
|      | Uncollected payments:   |         |         |         |
| 3060 | Uncollected pymts, Fed sources, brought forward, Oct 1 .....                | -469    | -599    | -599    |
| 3061 | Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -8      |         |         |
| 3070 | Change in uncollected pymts, Fed sources, unexpired .....                   | -372    |         |         |
| 3071 | Change in uncollected pymts, Fed sources, expired .....                     | 250     |         |         |
| 3090 | Uncollected pymts, Fed sources, end of year .....                           | -599    | -599    | -599    |
|      | Memorandum (non-add) entries:   |         |         |         |
| 3100 | Obligated balance, start of year .....                                      | 15,160  | 15,268  | 16,692  |
| 3200 | Obligated balance, end of year .....  | 15,268  | 16,692  | 10,010  |

**Budget authority and outlays, net:**

|      |  |        |        |        |
|------|--|--------|--------|--------|
|      | Discretionary:   |        |        |        |
| 4000 | Budget authority, gross .....                                    | 43,004 | 44,785 | 24,753 |
|      | Outlays, gross:  |        |        |        |
| 4010 | Outlays from new discretionary authority .....                   | 33,812 | 34,389 | 19,715 |
| 4011 | Outlays from discretionary balances .....                        | 9,002  | 9,545  | 10,832 |
| 4020 | Outlays, gross (total) .....                                     | 42,814 | 43,934 | 30,547 |
|      | Offsets against gross budget authority and outlays:              |        |        |        |
|      | Offsetting collections (collected) from:                         |        |        |        |
| 4030 | Federal sources .....  | -2,433 | -3,200 | -4,600 |
| 4033 | Non-Federal sources .....  | -328   |        |        |
| 4040 | Offsets against gross budget authority and outlays (total) ..... | -2,761 | -3,200 | -4,600 |
|      | Additional offsets against gross budget authority only:          |        |        |        |
| 4050 | Change in uncollected pymts, Fed sources, unexpired .....        | -372   |        |        |
| 4052 | Offsetting collections credited to expired accounts .....        | 327    |        |        |
| 4060 | Additional offsets against budget authority only (total) .....   | -45    |        |        |
| 4070 | Budget authority, net (discretionary) .....                      | 40,198 | 41,585 | 20,153 |
| 4080 | Outlays, net (discretionary) .....                               | 40,053 | 40,734 | 25,947 |
|      | Mandatory:   |        |        |        |
| 4090 | Budget authority, gross .....                                    | 2,920  |        |        |
|      | Outlays, gross:  |        |        |        |
| 4100 | Outlays from new mandatory authority .....                       | 1,841  |        |        |
| 4101 | Outlays from mandatory balances .....                            |        | 1,250  | 411    |
| 4110 | Outlays, gross (total) .....                                     | 1,841  | 1,250  | 411    |
|      | Offsets against gross budget authority and outlays:              |        |        |        |
|      | Offsetting collections (collected) from:                         |        |        |        |
| 4120 | Federal sources .....  | -1,840 |        |        |
| 4123 | Non-Federal sources .....  | -19    |        |        |
| 4130 | Offsets against gross budget authority and outlays (total) ..... | -1,859 |        |        |
| 4160 | Budget authority, net (mandatory) .....                          | 1,061  |        |        |
| 4170 | Outlays, net (mandatory) .....                                   | -18    | 1,250  | 411    |
| 4180 | Budget authority, net (total) .....                              | 41,259 | 41,585 | 20,153 |
| 4190 | Outlays, net (total) .....                                       | 40,035 | 41,984 | 26,358 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 41,259      | 41,585    | 20,153    |
| Outlays .....                           | 40,035      | 41,984    | 26,358    |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 3,139     |
| Outlays .....                           |             |           | 2,354     |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 41,259      | 41,585    | 23,292    |
| Outlays .....                           | 40,035      | 41,984    | 28,712    |

The Combat and Operational Medicine Program (COMP) appropriation finances the military-unique programs that form the heart of military medicine's combat support function in support of the Joint Fight and the warfighter. This appropriation also funds the direct care system, which focuses on three core missions: delivering warfighter medical readiness, ensuring medical warrior currency, and providing joint warfighting capabilities. It transforms medicine into a combat deployable, life-saving, and truly essential warfighting capability.

The direct care system encompasses 46 hospitals, 556 outpatient clinics, and 105 dental clinics with a top priority of delivering timely, high-quality preventive, diagnostic, and therapeutic care to keep our forces healthy, deployable, and lethal. The direct care system also serves as the primary platform for building and sustaining the world's most capable medical force by developing the knowledge, skills, and abilities of our medical warriors.

This program was previously funded under the legacy Defense Health Program. The 2027 Budget establishes a separate appropriation to provide greater transparency and accountability for the direct care system and combat casualty support. COMP provides care to approximately 9.5 million beneficiaries, including current and retired members of the Armed Forces, their family members, and other eligible beneficiaries. The program is specifically responsible for the care of over 1.5 million active-duty service members.

The requested appropriation of \$20,341,643,000 provides for the medical and health care programs of the Department of War. This includes \$18,955,553,000 for Operation and Maintenance to support worldwide medical and dental services and healthcare for active forces and other eligible beneficiaries. It also provides funds \$366,728,000 for Procurement of medical equipment, which will remain available for obligation until September 30, 2029, and \$1,019,362,000 for Research, Development, Test, and Evaluation (RDT&E), which will remain available until September 30, 2028.

Care is provided in military facilities as follows:

|                            | 2025 | 2026 | 2027 |
|----------------------------|------|------|------|
| Inpatient Facilities ..... | 46   | 46   | 46   |
| Outpatient Clinics .....   | 556  | 556  | 556  |
| Dental Clinics .....       | 105  | 105  | 105  |

The COMP is staffed by:

|                                       | 2025 | 2026 | 2027 |
|---------------------------------------|------|------|------|
| Civilian work years (thousands) ..... | 53   | 54   | 54   |
| Military personnel (thousands) .....  | 73   | 73   | 73   |

The number of eligible beneficiaries of the Military Health System is estimated as follows:

| Eligible Beneficiary Categories                                | 2025        | 2026        | 2027        |
|--|-------------|-------------|-------------|
| Active Duty (AD) Personnel .....                               | 1,526,616   | 1,537,042   | 1,547,164   |
| Active Duty Family Members .....                               | 1,766,527   | 1,777,281   | 1,789,407   |
| (Medicare Eligible AD Family Members) .....                    | (3,953)     | (3,976)     | (4,005)     |
| Retirees .....   | 1,060,028   | 1,054,773   | 1,045,684   |
| (Medicare Eligible Retirees) .....                             | (1,256,096) | (1,271,508) | (1,285,553) |
| Retiree Family Members and Survivors .....                     | 2,527,332   | 2,520,173   | 2,509,291   |
| (Medicare Eligible Retiree Family Members and Survivors) ..... | (1,291,439) | (1,296,252) | (1,301,999) |
| (Medicare Eligible Other) .....                                | (3,329)     | (3,329)     | (3,329)     |
| (Medicare Guard/Reserve FMs) .....                             | (1,194)     | (1,191)     | (1,194)     |
| Total .....  | 9,436,513   | 9,465,525   | 9,487,627   |

COMBAT AND OPERATIONAL MEDICINE PROGRAM—Continued

(Total Medicare Eligible) ..... (2,556,011) (2,576,255) (2,596,080)

Object Classification (in millions of dollars)

| Identification code 097–0130–0–1–051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                                      |             |           |           |
| Personnel compensation:   |             |           |           |
| 11.1 Full-time permanent .....                                  | 4,558       | 5,011     | 4,749     |
| 11.5 Other personnel compensation .....                         | 715         | 615       | 743       |
| 11.9 Total personnel compensation .....                         | 5,273       | 5,626     | 5,492     |
| 12.1 Civilian personnel benefits .....                          | 1,956       | 1,811     | 2,033     |
| 13.0 Benefits for former personnel .....                        | 1           | 1         | 1         |
| 21.0 Travel and transportation of persons .....                 | 133         | 136       | 131       |
| 22.0 Transportation of things .....                             | 18          | 16        | 17        |
| 23.1 Rental payments to GSA .....                               | 4           | 4         | 3         |
| 23.2 Rental payments to others .....                            | 59          | 40        | 52        |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 418         | 421       | 435       |
| 24.0 Printing and reproduction .....                            | 17          | 32        | 17        |
| 25.1 Advisory and assistance services .....                     | 839         | 683       | 535       |
| 25.2 Other services from non-Federal sources .....              | 902         | 804       | 1,091     |
| 25.3 Other goods and services from Federal sources .....        | 389         | 449       | 536       |
| 25.3 Other goods and services from Federal sources .....        | 36          | 36        | 2,067     |
| 25.3 Other goods and services from Federal sources .....        | 106         | 115       | .....     |
| 25.4 Operation and maintenance of facilities .....              | 1,288       | 2,093     | .....     |
| 25.5 Research and development contracts .....                   | 396         | 377       | 378       |
| 25.6 Medical care .....   | 19,683      | 19,654    | 845       |
| 25.7 Operation and maintenance of equipment .....               | 2,273       | 2,041     | 2,252     |
| 25.8 Subsistence and support of persons .....                   | 7           | 12        | 12        |
| 26.0 Supplies and materials .....                               | 7,429       | 6,421     | 3,150     |
| 31.0 Equipment .....  | 962         | 911       | 724       |
| 32.0 Land and structures .....                                  | 25          | 17        | 30        |
| 41.0 Grants, subsidies, and contributions .....                 | 2,446       | 1,746     | 450       |
| 42.0 Insurance claims and indemnities .....                     | 3           | .....     | 2         |
| 43.0 Interest and dividends .....                               | 3           | 3         | .....     |
| 99.0 Direct obligations .....                                   | 44,666      | 43,449    | 20,253    |
| 99.0 Reimbursable obligations .....                             | 1,419       | 3,159     | 4,023     |
| 99.9 Total new obligations, unexpired accounts .....            | 46,085      | 46,608    | 24,276    |

Employment Summary

| Identification code 097–0130–0–1–051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 51,332      | 53,244    | 52,967    |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 384         | 510       | 510       |

COMBAT AND OPERATIONAL MEDICINE PROGRAM

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 097–0130–4–1–051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Operation and Maintenance .....                                     | .....       | .....     | 3,139     |
| 0799 Total direct obligations .....                                      | .....       | .....     | 3,139     |
| 0900 Total new obligations, unexpired accounts (object class 25.6) ..... | .....       | .....     | 3,139     |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | .....       | .....     | 3,139     |
| 1900 Budget authority (total) .....                                      | .....       | .....     | 3,139     |
| 1930 Total budgetary resources available .....                           | .....       | .....     | 3,139     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           | .....       | .....     | 3,139     |
| 3020 Outlays (gross) .....   | .....       | .....     | -2,354    |
| 3050 Unpaid obligations, end of year .....                               | .....       | .....     | 785       |
| Memorandum (non-add) entries:  |             |           |           |
| 3200 Obligated balance, end of year .....                                | .....       | .....     | 785       |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       | .....       | .....     | 3,139     |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          | .....       | .....     | 2,354     |
| 4180 Budget authority, net (total) .....                                 | .....       | .....     | 3,139     |

4190 Outlays, net (total) ..... 2,354

【DEFENSE HEALTH PROGRAM TRICARE】 PRIVATE SECTOR CARE PROGRAM  
【CONTRACTS】

For expenses of the Department of Defense for contracts entered into under the TRICARE program, \$22,175,472,000; of which not to exceed three percent shall remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

| Identification code 097–0146–0–1–051                | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>             |             |           |           |
| 0001 Operation and maintenance .....                | .....       | .....     | 22,175    |
| <b>Budgetary resources:</b>                         |             |           |           |
| Budget authority:                                   |             |           |           |
| Appropriations, discretionary:                      |             |           |           |
| 1100 Appropriation .....                            | .....       | .....     | 22,175    |
| 1930 Total budgetary resources available .....      | .....       | .....     | 22,175    |
| <b>Change in obligated balance:</b>                 |             |           |           |
| Unpaid obligations:                                 |             |           |           |
| 3010 New obligations, unexpired accounts .....      | .....       | .....     | 22,175    |
| 3020 Outlays (gross) .....                          | .....       | .....     | -16,631   |
| 3050 Unpaid obligations, end of year .....          | .....       | .....     | 5,544     |
| Memorandum (non-add) entries:                       |             |           |           |
| 3200 Obligated balance, end of year .....           | .....       | .....     | 5,544     |
| <b>Budget authority and outlays, net:</b>           |             |           |           |
| Discretionary:                                      |             |           |           |
| 4000 Budget authority, gross .....                  | .....       | .....     | 22,175    |
| Outlays, gross:                                     |             |           |           |
| 4010 Outlays from new discretionary authority ..... | .....       | .....     | 16,631    |
| 4180 Budget authority, net (total) .....            | .....       | .....     | 22,175    |
| 4190 Outlays, net (total) .....                     | .....       | .....     | 16,631    |

The Private Sector Care Program (PSCP) appropriation honors the promise made to every beneficiary past, present, and future to provide timely access to high-quality care. The program provides funding for health care services delivered to eligible TRICARE beneficiaries by authorized civilian health care professionals, institutions, and pharmacies. The 2027 Budget reflects the Administration's commitment to executing this benefit with integrity, professionalism, and unwavering commitment.

This program was previously funded under the legacy Defense Health Program. The 2027 Budget establishes PSCP as a separate appropriation to provide greater transparency and accountability for the costs of private sector care. The PSCP serves approximately 9.5 million beneficiaries, including active-duty family members, retired service members and their families, and other eligible beneficiaries who utilize the TRICARE benefit.

The requested appropriation of 22,175,472,000 is for Operation and Maintenance expenses related to the Private Sector Care Program. These funds are for healthcare services provided through contracts entered into under the TRICARE program and will remain available for obligation until September 30, 2028.

Object Classification (in millions of dollars)

| Identification code 097–0146–0–1–051                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Direct obligations:</b>                               |             |           |           |
| 21.0 Travel and transportation of persons .....          | .....       | .....     | 1         |
| 24.0 Printing and reproduction .....                     | .....       | .....     | 1         |
| 25.1 Advisory and assistance services .....              | .....       | .....     | 72        |
| 25.2 Other services from non-Federal sources .....       | .....       | .....     | 3         |
| 25.3 Other goods and services from Federal sources ..... | .....       | .....     | 29        |
| 25.6 Medical care .....                                  | .....       | .....     | 18,068    |
| 26.0 Supplies and materials .....                        | .....       | .....     | 3,997     |
| 31.0 Equipment .....                                     | .....       | .....     | 4         |

99.9 Total new obligations, unexpired accounts ..... 22,175

**THE DEPARTMENT OF DEFENSE ENVIRONMENTAL RESTORATION ACCOUNTS**

**ENVIRONMENTAL RESTORATION, ARMY**

(INCLUDING TRANSFER OF FUNDS)

For the Department of the Army, \$282,444,000, to remain available until transferred: Provided, That the Secretary of the Army shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Army, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Army, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

**ENVIRONMENTAL RESTORATION, NAVY**

(INCLUDING TRANSFER OF FUNDS)

For the Department of the Navy, \$305,246,000, to remain available until transferred: Provided, That the Secretary of the Navy shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Navy, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Navy, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

**ENVIRONMENTAL RESTORATION, AIR FORCE**

(INCLUDING TRANSFER OF FUNDS)

For the Department of the Air Force, \$320,060,000, to remain available until transferred: Provided, That the Secretary of the Air Force shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Air Force, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Air Force, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

**ENVIRONMENTAL RESTORATION, DEFENSE-WIDE**

(INCLUDING TRANSFER OF FUNDS)

For the Department of Defense, \$8,957,000, to remain available until transferred: Provided, That the Secretary of Defense shall, upon determining that such funds

are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of Defense, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of Defense, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

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

| Identification code 097-0810-0-1-051                              | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                           |             |           |           |
| 0001 Department of the Army .....                                 |             | 191       | 282       |
| 0002 Department of the Navy .....                                 |             | 369       | 305       |
| 0003 Department of the Air Force .....                            |             | 396       | 321       |
| 0004 Defense-wide .....   |             | 9         | 9         |
| 0900 Total new obligations, unexpired accounts .....              |             | 965       | 917       |
| <b>Budgetary resources:</b>                                       |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....             | 75          | 72        | 72        |
| 1010 Unobligated balance transfer to other accts [097-0100] ..... | -2          |           |           |
| 1010 Unobligated balance transfer to other accts [021-2020] ..... | -1          |           |           |
| 1010 Unobligated balance transfer to other accts [057-3400] ..... | -1          |           |           |
| 1070 Unobligated balance (total) .....                            | 71          | 72        | 72        |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:                                    |             |           |           |
| 1100 Appropriation .....  | 967         | 965       | 917       |
| 1120 Appropriations transferred to other acct [097-0100] .....    | -9          |           |           |
| 1120 Appropriations transferred to other acct [017-1804] .....    | -344        |           |           |
| 1120 Appropriations transferred to other acct [021-2020] .....    | -283        |           |           |
| 1120 Appropriations transferred to other acct [057-3400] .....    | -331        |           |           |
| 1121 Appropriations transferred from other acct [057-3400] .....  | 1           |           |           |
| 1160 Appropriation, discretionary (total) .....                   | 1           | 965       | 917       |
| 1900 Budget authority (total) .....                               | 1           | 965       | 917       |
| 1930 Total budgetary resources available .....                    | 72          | 1,037     | 989       |
| Memorandum (non-add) entries:                                     |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....             | 72          | 72        | 72        |
| <b>Change in obligated balance:</b>                               |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             |             |           | 411       |
| 3010 New obligations, unexpired accounts .....                    |             | 965       | 917       |
| 3020 Outlays (gross) .....  |             | -554      | -699      |
| 3050 Unpaid obligations, end of year .....                        |             | 411       | 629       |
| Memorandum (non-add) entries:                                     |             |           |           |
| 3100 Obligated balance, start of year .....                       |             |           | 411       |
| 3200 Obligated balance, end of year .....                         |             | 411       | 629       |
| <b>Budget authority and outlays, net:</b>                         |             |           |           |
| Discretionary:  |             |           |           |
| 4000 Budget authority, gross .....                                | 1           | 965       | 917       |
| Outlays, gross:   |             |           |           |
| 4010 Outlays from new discretionary authority .....               |             | 482       | 458       |
| 4011 Outlays from discretionary balances .....                    |             | 72        | 241       |
| 4020 Outlays, gross (total) .....                                 |             | 554       | 699       |
| 4180 Budget authority, net (total) .....                          | 1           | 965       | 917       |
| 4190 Outlays, net (total) .....                                   |             | 554       | 699       |

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

| Identification code 097-0810-0-1-051               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Direct obligations:                                |             |           |           |
| 25.2 Other services from non-Federal sources ..... |             | 3         | 5         |
| 25.7 Operation and maintenance of equipment .....  |             | 3         | 3         |
| 32.0 Land and structures .....                     |             | 959       | 909       |

THE DEPARTMENT OF DEFENSE ENVIRONMENTAL RESTORATION ACCOUNTS—Continued

Object Classification—Continued

| Identification code 097-0810-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 99.9 Total new obligations, unexpired accounts ..... |             | 965       | 917       |

ENVIRONMENTAL RESTORATION, FORMERLY USED DEFENSE SITES  
(INCLUDING TRANSFER OF FUNDS)

For the Department of the Army, \$238,927,000, to remain available until transferred: Provided, That the Secretary of the Army shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris at sites formerly used by the Department of Defense, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Army, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

Program and Financing (in millions of dollars)

| Identification code 097-0811-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0005 Defense-wide .....  |             | 235       | 239       |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... |             | 235       | 239       |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    |             |           | 1         |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 236         | 236       | 239       |
| 1120 Appropriations transferred to other acct [021-2020] .....           | -236        |           |           |
| 1160 Appropriation, discretionary (total) .....                          |             | 236       | 239       |
| 1930 Total budgetary resources available .....                           |             | 236       | 240       |
| Memorandum (non-add) entries:  |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                    |             | 1         | 1         |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                    |             |           | 117       |
| 3010 New obligations, unexpired accounts .....                           |             | 235       | 239       |
| 3020 Outlays (gross) .....   |             | -118      | -179      |
| 3050 Unpaid obligations, end of year .....                               |             | 117       | 177       |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                              |             |           | 117       |
| 3200 Obligated balance, end of year .....                                |             | 117       | 177       |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       |             | 236       | 239       |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      |             | 118       | 120       |
| 4011 Outlays from discretionary balances .....                           |             |           | 59        |
| 4020 Outlays, gross (total) .....  |             | 118       | 179       |
| 4180 Budget authority, net (total) .....                                 |             | 236       | 239       |
| 4190 Outlays, net (total) .....  |             | 118       | 179       |

The Defense Environmental Restoration Program (DERP) provides for the identification, investigation, and cleanup of contamination resulting from past DOW activities. The Department has 35,773 sites that have a remedy in place or a response completed, leaving 4,165 open sites at active and Base Realignment and Closure (BRAC) military installations and 1,564

open sites at Formerly Used Defense Sites (FUDS). For these remaining open sites, DOW is engaged in the cleanup process, including investigation to determine the extent of the contamination and the actual clean-up of the contamination, as appropriate.

The DERP is funded by five separate environmental restoration accounts, one for each military department, one for defense agencies and one for FUDS. The first four accounts, Army, Navy, Air Force and Defense-Wide environmental restoration accounts cover funding for active installations, and are shown separately from the FUDS program environmental restoration account, which funds environmental cleanup on properties no longer owned and/or used by DOW. These five accounts include restoration activities ranging from inventory to preliminary assessment, then to investigation and cleanup of contamination, and finally to closeout of a site. BRAC sites are funded separately under the BRAC account.

OVERSEAS HUMANITARIAN, DISASTER, AND CIVIC AID

For expenses relating to the Overseas Humanitarian, Disaster, and Civic Aid programs of the Department of Defense (consisting of the programs provided under sections 401, 402, 404, 407, 2557, and 2561 of title 10, United States Code), \$78,187,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

| Identification code 097-0819-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                         |             |           |           |
| 0001 Humanitarian assistance .....                              | 119         | 158       | 89        |
| <b>Budgetary resources:</b>                                     |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....           | 144         | 108       | 51        |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 ..... | 144         |           |           |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:                                  |             |           |           |
| 1100 Appropriation .....  | 115         | 101       | 78        |
| 1900 Budget authority (total) .....                             | 115         | 101       | 78        |
| 1930 Total budgetary resources available .....                  | 259         | 209       | 129       |
| Memorandum (non-add) entries:                                   |             |           |           |
| 1940 Unobligated balance expiring .....                         | -32         |           |           |
| 1941 Unexpired unobligated balance, end of year .....           | 108         | 51        | 40        |
| <b>Change in obligated balance:</b>                             |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....           | 470         | 356       | 312       |
| 3010 New obligations, unexpired accounts .....                  | 119         | 158       | 89        |
| 3011 Obligations ("upward adjustments"), expired accounts ..... | 20          |           |           |
| 3020 Outlays (gross) .....                                      | -178        | -202      | -180      |
| 3041 Recoveries of prior year unpaid obligations, expired ..... | -75         |           |           |
| 3050 Unpaid obligations, end of year .....                      | 356         | 312       | 221       |
| Memorandum (non-add) entries:                                   |             |           |           |
| 3100 Obligated balance, start of year .....                     | 470         | 356       | 312       |
| 3200 Obligated balance, end of year .....                       | 356         | 312       | 221       |
| <b>Budget authority and outlays, net:</b>                       |             |           |           |
| Discretionary:  |             |           |           |
| 4000 Budget authority, gross .....                              | 115         | 101       | 78        |
| Outlays, gross:   |             |           |           |
| 4010 Outlays from new discretionary authority .....             |             | 12        | 9         |
| 4011 Outlays from discretionary balances .....                  | 178         | 190       | 171       |
| 4020 Outlays, gross (total) .....                               | 178         | 202       | 180       |
| 4180 Budget authority, net (total) .....                        | 115         | 101       | 78        |
| 4190 Outlays, net (total) .....                                 | 178         | 202       | 180       |

Object Classification (in millions of dollars)

| Identification code 097-0819-0-1-051                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Direct obligations:</b>                               |             |           |           |
| 21.0 Travel and transportation of persons .....          | 4           | 6         | 6         |
| 22.0 Transportation of things .....                      | 1           | 10        | 7         |
| 25.1 Advisory and assistance services .....              | 8           | 14        | 9         |
| 25.2 Other services from non-Federal sources .....       | 12          | 24        | 16        |
| 25.3 Other goods and services from Federal sources ..... | 10          | 9         | 8         |
| 25.6 Medical care .....                                  |             | 5         | 5         |
| 26.0 Supplies and materials .....                        | 11          | 8         | 9         |
| 31.0 Equipment .....                                     | 32          | 47        | 16        |

|      |   |     |     |    |
|------|---|-----|-----|----|
| 32.0 | Land and structures .....                       | 41  | 35  | 13 |
| 99.9 | Total new obligations, unexpired accounts ..... | 119 | 158 | 89 |

**COOPERATIVE THREAT REDUCTION ACCOUNT**

*For assistance, including assistance provided by contract or by grants, under programs and activities of the Department of Defense Cooperative Threat Reduction Program authorized under the Department of Defense Cooperative Threat Reduction Act, \$221,332,000, to remain available until September 30, 2029.*

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

| Identification code 097-0134-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>              |             |           |           |
| 0001 FSU Threat Reduction .....                      | 220         | 348       | 256       |
| 0801 Reimbursable program activity .....             |             | 3         | 3         |
| 0900 Total new obligations, unexpired accounts ..... | 220         | 351       | 259       |

**Budgetary resources:**  
Unobligated balance:

|  |     |     |     |
|--|-----|-----|-----|
| 1000 Unobligated balance brought forward, Oct 1 .....                | 230 | 248 | 150 |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....      | 230 |     |     |
| 1021 Recoveries of prior year unpaid obligations .....               | 44  |     |     |
| 1070 Unobligated balance (total) .....                               | 274 | 248 | 150 |
| Budget authority:  |     |     |     |
| Appropriations, discretionary:                                       |     |     |     |
| 1100 Appropriation .....   | 296 | 283 | 221 |
| 1131 Unobligated balance of appropriations permanently reduced ..... | -91 | -34 |     |
| 1160 Appropriation, discretionary (total) .....                      | 205 | 249 | 221 |
| Spending authority from offsetting collections, discretionary:       |     |     |     |
| 1700 Collected .....   |     | 4   | 4   |
| 1900 Budget authority (total) .....                                  | 205 | 253 | 225 |
| 1930 Total budgetary resources available .....                       | 479 | 501 | 375 |
| Memorandum (non-add) entries:  |     |     |     |
| 1940 Unobligated balance expiring .....                              | -11 |     |     |
| 1941 Unexpired unobligated balance, end of year .....                | 248 | 150 | 116 |

**Change in obligated balance:**

|   |      |      |      |
|---|------|------|------|
| Unpaid obligations:   |      |      |      |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 398  | 288  | 368  |
| 3010 New obligations, unexpired accounts .....                    | 220  | 351  | 259  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 1    |      |      |
| 3020 Outlays (gross) .....  | -268 | -271 | -266 |
| 3040 Recoveries of prior year unpaid obligations, unexpired ..... | -44  |      |      |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -19  |      |      |
| 3050 Unpaid obligations, end of year .....                        | 288  | 368  | 361  |
| Uncollected payments:   |      |      |      |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -16  | -12  | -12  |
| 3071 Change in uncollected pymts, Fed sources, expired .....      | 4    |      |      |
| 3090 Uncollected pymts, Fed sources, end of year .....            | -12  | -12  | -12  |
| Memorandum (non-add) entries:                                     |      |      |      |
| 3100 Obligated balance, start of year .....                       | 382  | 276  | 356  |
| 3200 Obligated balance, end of year .....                         | 276  | 356  | 349  |

**Budget authority and outlays, net:**

|  |     |     |     |
|--|-----|-----|-----|
| Discretionary:   |     |     |     |
| 4000 Budget authority, gross .....                                   | 205 | 253 | 225 |
| Outlays, gross:  |     |     |     |
| 4010 Outlays from new discretionary authority .....                  | 23  | 29  | 26  |
| 4011 Outlays from discretionary balances .....                       | 244 | 242 | 240 |
| 4020 Outlays, gross (total) .....                                    | 267 | 271 | 266 |
| Offsets against gross budget authority and outlays:                  |     |     |     |
| Offsetting collections (collected) from:                             |     |     |     |
| 4030 Federal sources .....   | -4  | -4  | -4  |
| 4040 Offsets against gross budget authority and outlays (total) .... | -4  | -4  | -4  |
| Additional offsets against gross budget authority only:              |     |     |     |
| 4052 Offsetting collections credited to expired accounts .....       | 4   |     |     |
| 4060 Additional offsets against budget authority only (total) .....  | 4   |     |     |
| 4070 Budget authority, net (discretionary) .....                     | 205 | 249 | 221 |
| 4080 Outlays, net (discretionary) .....                              | 263 | 267 | 262 |
| Mandatory:   |     |     |     |
| Outlays, gross:  |     |     |     |
| 4101 Outlays from mandatory balances .....                           | 1   |     |     |
| 4180 Budget authority, net (total) .....                             | 205 | 249 | 221 |

|                                 |     |     |     |
|---------------------------------|-----|-----|-----|
| 4190 Outlays, net (total) ..... | 264 | 267 | 262 |
|---------------------------------|-----|-----|-----|

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

| Identification code 097-0134-0-1-051                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Direct obligations:                                      |             |           |           |
| 21.0 Travel and transportation of persons .....          | 2           | 2         | 2         |
| 25.1 Advisory and assistance services .....              | 78          | 53        | 46        |
| 25.2 Other services from non-Federal sources .....       | 21          | 100       | 54        |
| 25.3 Other goods and services from Federal sources ..... | 31          | 107       | 105       |
| 25.5 Research and development contracts .....            | 2           | 2         | 3         |
| 25.7 Operation and maintenance of equipment .....        | 12          | 5         |           |
| 26.0 Supplies and materials .....                        | 44          | 26        | 10        |
| 31.0 Equipment .....                                     | 2           | 8         | 2         |
| 32.0 Land and structures .....                           | 22          | 40        | 26        |
| 41.0 Grants, subsidies, and contributions .....          | 6           | 5         | 8         |
| 99.0 Direct obligations .....                            | 220         | 348       | 256       |
| 99.0 Reimbursable obligations .....                      |             | 3         | 3         |
| 99.9 Total new obligations, unexpired accounts .....     | 220         | 351       | 259       |

**AFGHANISTAN SECURITY FORCES FUND**

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

| Identification code 021-2091-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0004 DETAINEE OPS .....  | 11          |           |           |
| 0005 Ministry of Defense .....   | 17          |           |           |
| 0799 Total direct obligations .....                                      | 28          |           |           |
| 0900 Total new obligations, unexpired accounts (object class 25.2) ..... | 28          |           |           |

**Budgetary resources:**  
Unobligated balance:

|  |     |    |    |
|--|-----|----|----|
| 1000 Unobligated balance brought forward, Oct 1 .....                | 127 | 17 | 17 |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....      | 127 |    |    |
| Budget authority:  |     |    |    |
| Appropriations, discretionary:                                       |     |    |    |
| 1131 Unobligated balance of appropriations permanently reduced ..... | -80 |    |    |
| 1900 Budget authority (total) .....                                  | -80 |    |    |
| 1930 Total budgetary resources available .....                       | 47  | 17 | 17 |
| Memorandum (non-add) entries:  |     |    |    |
| 1940 Unobligated balance expiring .....                              | -2  |    |    |
| 1941 Unexpired unobligated balance, end of year .....                | 17  | 17 | 17 |

**Change in obligated balance:**

|   |      |     |     |
|---|------|-----|-----|
| Unpaid obligations:   |      |     |     |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 195  | 58  | 12  |
| 3001 Adjustments to unpaid obligations brought forward, Oct 1 ... | -33  |     |     |
| 3010 New obligations, unexpired accounts .....                    | 28   |     |     |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 194  |     |     |
| 3020 Outlays (gross) .....  | -101 | -46 | -12 |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -225 |     |     |
| 3050 Unpaid obligations, end of year .....                        | 58   | 12  |     |
| Memorandum (non-add) entries:                                     |      |     |     |
| 3100 Obligated balance, start of year .....                       | 162  | 58  | 12  |
| 3200 Obligated balance, end of year .....                         | 58   | 12  |     |

**Budget authority and outlays, net:**

|  |      |    |    |
|--|------|----|----|
| Discretionary:   |      |    |    |
| 4000 Budget authority, gross .....                                   | -80  |    |    |
| Outlays, gross:  |      |    |    |
| 4011 Outlays from discretionary balances .....                       | 101  | 46 | 12 |
| Offsets against gross budget authority and outlays:                  |      |    |    |
| Offsetting collections (collected) from:                             |      |    |    |
| 4033 Non-Federal sources .....                                       | -189 |    |    |
| 4040 Offsets against gross budget authority and outlays (total) .... | -189 |    |    |
| Additional offsets against gross budget authority only:              |      |    |    |
| 4052 Offsetting collections credited to expired accounts .....       | 189  |    |    |
| 4060 Additional offsets against budget authority only (total) .....  | 189  |    |    |
| 4070 Budget authority, net (discretionary) .....                     | -80  |    |    |
| 4080 Outlays, net (discretionary) .....                              | -88  | 46 | 12 |
| 4180 Budget authority, net (total) .....                             | -80  |    |    |

AFGHANISTAN SECURITY FORCES FUND—Continued  
Program and Financing—Continued

| Identification code 021–2091–0–1–051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
| 4190 Outlays, net (total)            | -88         | 46        | 12        |

COUNTER-ISIS TRAIN AND EQUIP FUND

For the "Counter-Islamic State of Iraq and Syria Train and Equip Fund", \$303,099,000, to remain available until September 30, 2028: Provided, That such funds shall be available to the Secretary of Defense in coordination with the Secretary of State, to provide assistance, including training; equipment; logistics support, supplies, and services; stipends; infrastructure repair and renovation; construction for facility fortification and humane treatment; and sustainment, to foreign security forces, irregular forces, groups, or individuals participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria, and their affiliated or associated groups: Provided further, That amounts made available under this heading shall be available to provide assistance only for activities in a country designated by the Secretary of Defense, in coordination with the Secretary of State, as having a security mission to counter the Islamic State of Iraq and Syria, and following written notification to the congressional defense committees of such designation: Provided further, That the Secretary of Defense shall ensure that prior to providing assistance to elements of any forces or individuals, such elements or individuals are appropriately vetted, including at a minimum, assessing such elements for associations with terrorist groups or groups associated with the Government of Iran; and receiving commitments from such elements to promote respect for human rights and the rule of law: Provided further, That the Secretary of Defense may accept and retain contributions, including assistance in-kind, from foreign governments, including the Government of Iraq and other entities, to carry out assistance authorized under this heading: Provided further, That contributions of funds for the purposes provided herein from any foreign government or other entity may be credited to this Fund, to remain available until expended, and used for such purposes: Provided further, That the Secretary of Defense shall prioritize such contributions when providing any assistance for construction for facility fortification: Provided further, That the Secretary of Defense may waive a provision of law relating to the acquisition of items and support services or sections 40 and 40A of the Arms Export Control Act (22 U.S.C. 2780 and 2785) if the Secretary determines that such provision of law would prohibit, restrict, delay or otherwise limit the provision of such assistance and a notice of and justification for such waiver is submitted to the congressional defense committees, the Committees on Appropriations and Foreign Relations of the Senate and the Committees on Appropriations and Foreign Affairs of the House of Representatives: Provided further, That the United States may accept equipment procured using funds provided under this heading that was transferred to security forces, irregular forces, or groups participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria and returned by such forces or groups to the United States, and such equipment may be treated as stocks of the Department of Defense upon written notification to the congressional defense committees: Provided further, That equipment procured using funds provided under this heading, or under the heading, "Iraq Train and Equip Fund" in prior Acts, and not yet transferred to security forces, irregular forces, or groups participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria may be treated as stocks of the Department of Defense when determined by the Secretary to no longer be required for transfer to such forces or groups and upon written notification to the congressional defense committees: Provided further, That the Secretary of Defense shall provide quarterly reports to the congressional defense committees on the use of funds provided under this heading, including, but not limited to, the number of individuals trained, the nature and scope of support and sustainment provided to each group or individual, the area of operations for each group, and the contributions of other countries, groups, or individuals.

Program and Financing (in millions of dollars)

| Identification code 021–2099–0–1–051                                | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                             |             |           |           |
| 0001 Counter-Islamic State of Iraq and Syria Training and Equipment | 310         | 531       | 327       |
| <b>Budgetary resources:</b>   |             |           |           |
| <b>Unobligated balance:</b>   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1                     | 269         | 407       | 169       |

|  |     |     |     |
|--|-----|-----|-----|
| 1001 Discretionary unobligated balance brought fwd, Oct 1      | 269 |     |     |
| 1021 Recoveries of prior year unpaid obligations               | 3   |     |     |
| 1033 Recoveries of prior year paid obligations                 | 1   |     |     |
| 1070 Unobligated balance (total)                               | 273 | 407 | 169 |
| <b>Budget authority:</b>                                       |     |     |     |
| <b>Appropriations, discretionary:</b>                          |     |     |     |
| 1100 Appropriation   | 529 | 343 | 303 |
| 1131 Unobligated balance of appropriations permanently reduced | -50 | -50 |     |
| 1160 Appropriation, discretionary (total)                      | 479 | 293 | 303 |
| 1900 Budget authority (total)                                  | 479 | 293 | 303 |
| 1930 Total budgetary resources available                       | 752 | 700 | 472 |
| <b>Memorandum (non-add) entries:</b>                           |     |     |     |
| 1940 Unobligated balance expiring                              | -35 |     |     |
| 1941 Unexpired unobligated balance, end of year                | 407 | 169 | 145 |

Change in obligated balance:

|   |      |      |      |
|---|------|------|------|
| <b>Unpaid obligations:</b>                                  |      |      |      |
| 3000 Unpaid obligations, brought forward, Oct 1             | 398  | 313  | 468  |
| 3010 New obligations, unexpired accounts                    | 310  | 531  | 327  |
| 3011 Obligations ("upward adjustments"), expired accounts   | 21   |      |      |
| 3020 Outlays (gross)  | -348 | -376 | -370 |
| 3040 Recoveries of prior year unpaid obligations, unexpired | -3   |      |      |
| 3041 Recoveries of prior year unpaid obligations, expired   | -65  |      |      |
| 3050 Unpaid obligations, end of year                        | 313  | 468  | 425  |
| <b>Memorandum (non-add) entries:</b>                        |      |      |      |
| 3100 Obligated balance, start of year                       | 398  | 313  | 468  |
| 3200 Obligated balance, end of year                         | 313  | 468  | 425  |

Budget authority and outlays, net:

|  |     |     |     |
|--|-----|-----|-----|
| <b>Discretionary:</b>  |     |     |     |
| 4000 Budget authority, gross                                       | 479 | 293 | 303 |
| <b>Outlays, gross:</b>   |     |     |     |
| 4010 Outlays from new discretionary authority                      | 3   | 29  | 30  |
| 4011 Outlays from discretionary balances                           | 345 | 347 | 340 |
| 4020 Outlays, gross (total)  | 348 | 376 | 370 |
| <b>Offsets against gross budget authority and outlays:</b>         |     |     |     |
| <b>Offsetting collections (collected) from:</b>                    |     |     |     |
| 4033 Non-Federal sources   | -12 |     |     |
| 4040 Offsets against gross budget authority and outlays (total)    | -12 |     |     |
| <b>Additional offsets against gross budget authority only:</b>     |     |     |     |
| 4052 Offsetting collections credited to expired accounts           | 11  |     |     |
| 4053 Recoveries of prior year paid obligations, unexpired accounts | 1   |     |     |
| 4060 Additional offsets against budget authority only (total)      | 12  |     |     |
| 4070 Budget authority, net (discretionary)                         | 479 | 293 | 303 |
| 4080 Outlays, net (discretionary)                                  | 336 | 376 | 370 |
| 4180 Budget authority, net (total)                                 | 479 | 293 | 303 |
| 4190 Outlays, net (total)  | 336 | 376 | 370 |

Object Classification (in millions of dollars)

| Identification code 021–2099–0–1–051           | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Direct obligations:</b>                     |             |           |           |
| 25.2 Other services from non-Federal sources   | 205         | 531       | 225       |
| 26.0 Supplies and materials                    | 34          |           | 33        |
| 31.0 Equipment                                 | 71          |           | 69        |
| 99.0 Direct obligations                        | 310         | 531       | 327       |
| 99.9 Total new obligations, unexpired accounts | 310         | 531       | 327       |

DEPARTMENT OF DEFENSE ACQUISITION WORKFORCE DEVELOPMENT ACCOUNT

For the Department of Defense Acquisition Workforce Development Account, \$37,478,000.

Program and Financing (in millions of dollars)

| Identification code 097–0111–0–1–051    | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b> |             |           |           |
| 0001 Acquisition Workforce Development  | 56          | 51        | 37        |

| <b>Budgetary resources:</b>                             |   |     |         |
|---|---|-----|---------|
| Budget authority:                                       |   |     |         |
| Appropriations, discretionary:                          |   |     |         |
| 1100  | Appropriation .....   | 56  | 51 37   |
| 1900  | Budget authority (total) .....                                  | 56  | 51 37   |
| 1930  | Total budgetary resources available .....                       | 56  | 51 37   |
| <b>Change in obligated balance:</b>                     |   |     |         |
| Unpaid obligations:                                     |   |     |         |
| 3000  | Unpaid obligations, brought forward, Oct 1 .....                | 86  | 51 41   |
| 3010  | New obligations, unexpired accounts .....                       | 56  | 51 37   |
| 3011  | Obligations ("upward adjustments"), expired accounts .....      | 20  | .....   |
| 3020  | Outlays (gross) .....   | -84 | -61 -45 |
| 3041  | Recoveries of prior year unpaid obligations, expired .....      | -27 | .....   |
| 3050  | Unpaid obligations, end of year .....                           | 51  | 41 33   |
| Memorandum (non-add) entries:                           |   |     |         |
| 3100  | Obligated balance, start of year .....                          | 86  | 51 41   |
| 3200  | Obligated balance, end of year .....                            | 51  | 41 33   |
| <b>Budget authority and outlays, net:</b>               |   |     |         |
| Discretionary:  |   |     |         |
| 4000  | Budget authority, gross .....                                   | 56  | 51 37   |
| Outlays, gross:   |   |     |         |
| 4010  | Outlays from new discretionary authority .....                  | 25  | 26 18   |
| 4011  | Outlays from discretionary balances .....                       | 59  | 35 27   |
| 4020  | Outlays, gross (total) .....                                    | 84  | 61 45   |
| 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) .....                     | 56  | 51 37   |
| 4080  | Outlays, net (discretionary) .....                              | 83  | 61 45   |
| 4180  | Budget authority, net (total) .....                             | 56  | 51 37   |
| 4190  | Outlays, net (total) .....                                      | 83  | 61 45   |

The Defense Acquisition Workforce Development Account provides funding for the Warfighting Acquisition Workforce (WAW) to ensure it has the capacity, in both personnel and skills, needed to properly perform its mission, provide appropriate oversight of contractor performance, and ensure the Department receives the best value for the expenditure of public resources. DAWDA funding to the WAW directly supports the Acquisition Transformation Strategy to "Elevate and Empower the Acquisition Workforce to Rapidly Deliver Capability" and "Rebuild the Defense Industrial Base".

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

| Identification code 097-0111-0-1-051                                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 11.1 Direct obligations: Personnel compensation: Full-time permanent ..... | 4           | 2         | 3         |
| 11.9 Total personnel compensation .....                                    | 4           | 2         | 3         |
| 12.1 Civilian personnel benefits .....                                     | 1           | .....     | .....     |
| 21.0 Travel and transportation of persons .....                            | 6           | 3         | 3         |
| 23.3 Communications, utilities, and miscellaneous charges .....            | 1           | 1         | 1         |
| 25.1 Advisory and assistance services .....                                | 21          | 18        | 9         |
| 25.2 Other services from non-Federal sources .....                         | 7           | 10        | 10        |
| 25.3 Other goods and services from Federal sources .....                   | 1           | 14        | 8         |
| 25.7 Operation and maintenance of equipment .....                          | 15          | 2         | 2         |
| 31.0 Equipment .....   | .....       | 1         | 1         |
| 99.9 Total new obligations, unexpired accounts .....                       | 56          | 51        | 37        |

**Employment Summary**

| Identification code 097-0111-0-1-051                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment ..... | 46          | 36        | 36        |

EMERGENCY RESPONSE FUND

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

| Identification code 097-0833-0-1-051      | 2025 actual                                      | 2026 est. | 2027 est. |
|---|--|-----------|-----------|
| <b>Budgetary resources:</b>               |  |           |           |
| Unobligated balance:                      |  |           |           |
| 1000                                      | Unobligated balance brought forward, Oct 1 ..... | 229       | 229 229   |
| 1930                                      | Total budgetary resources available .....        | 229       | 229 229   |
| Memorandum (non-add) entries:             |  |           |           |
| 1941                                      | Unexpired unobligated balance, end of year ..... | 229       | 229 229   |
| <b>Change in obligated balance:</b>       |  |           |           |
| Unpaid obligations:                       |  |           |           |
| 3000                                      | Unpaid obligations, brought forward, Oct 1 ..... | 13        | 13 .....  |
| 3020                                      | Outlays (gross) .....                            | .....     | -13 ..... |
| 3050                                      | Unpaid obligations, end of year .....            | 13        | .....     |
| Memorandum (non-add) entries:             |  |           |           |
| 3100                                      | Obligated balance, start of year .....           | 13        | 13 .....  |
| 3200                                      | Obligated balance, end of year .....             | 13        | .....     |
| <b>Budget authority and outlays, net:</b> |  |           |           |
| Discretionary:                            |  |           |           |
| Outlays, gross:                           |  |           |           |
| 4011                                      | Outlays from discretionary balances .....        | .....     | 13 .....  |
| 4180                                      | Budget authority, net (total) .....              | .....     | .....     |
| 4190                                      | Outlays, net (total) .....                       | .....     | 13 .....  |

EMERGENCY RESPONSE

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

| Identification code 097-4965-0-4-051      | 2025 actual  | 2026 est. | 2027 est. |
|---|--|-----------|-----------|
| <b>Budgetary resources:</b>               |  |           |           |
| Unobligated balance:                      |  |           |           |
| 1000                                      | Unobligated balance brought forward, Oct 1 .....         | 11        | 11 11     |
| 1930                                      | Total budgetary resources available .....                | 11        | 11 11     |
| Memorandum (non-add) entries:             |  |           |           |
| 1941                                      | Unexpired unobligated balance, end of year .....         | 11        | 11 11     |
| <b>Change in obligated balance:</b>       |  |           |           |
| Unpaid obligations:                       |  |           |           |
| 3000                                      | Unpaid obligations, brought forward, Oct 1 .....         | 3         | 3 2       |
| 3020                                      | Outlays (gross) .....                                    | .....     | -1 -2     |
| 3050                                      | Unpaid obligations, end of year .....                    | 3         | 2 .....   |
| Memorandum (non-add) entries:             |  |           |           |
| 3100                                      | Obligated balance, start of year .....                   | 3         | 3 2       |
| 3200                                      | Obligated balance, end of year .....                     | 3         | 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       |
| <b>Memorandum (non-add) entries:</b>      |  |           |           |
| 5096                                      | Unexpired unavailable balance, SOY: Appropriations ..... | 1         | 1 1       |
| 5098                                      | Unexpired unavailable balance, EOY: Appropriations ..... | 1         | 1 1       |

ALLIED CONTRIBUTIONS AND COOPERATION ACCOUNT

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

| Identification code 097-9927-0-2-051   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 0100 Balance, start of year .....  | 10          | 9         | 9         |
| Receipts:  |             |           |           |
| Current law:   |             |           |           |
| 1130 Contributions for Burdensharing and Other Cooperative Activities (Kuwait) ..... | 22          | 120       | 90        |
| 1130 Contributions for Burdensharing and Other Cooperative Activities (Panama) ..... | .....       | 10        | 10        |
| 1130 Contributions for Burdensharing and Other Cooperative Activities (Japan) .....  | 148         | 169       | 173       |

ALLIED CONTRIBUTIONS AND COOPERATION ACCOUNT—Continued  
Special and Trust Fund Receipts—Continued

| Identification code 097-9927-0-2-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 1130 Contributions for Burdensharing and Other Cooperative Activities (So. Korea) ..... | 534         | 499       | 509       |
| 1130 Contributions for Burdensharing and Other Cooperative Activities (Qatar) .....     | 380         |           |           |
| 1199 Total current law receipts .....   | 1,084       | 798       | 782       |
| 1999 Total receipts .....   | 1,084       | 798       | 782       |
| 2000 Total: Balances and receipts .....   | 1,094       | 807       | 791       |
| Appropriations:   |             |           |           |
| Current law:  |             |           |           |
| 2101 Allied Contributions and Cooperation Account .....                                 | -1,085      | -798      | -782      |
| 5099 Balance, end of year .....   | 9           | 9         | 9         |

Program and Financing (in millions of dollars)

| Identification code 097-9927-0-2-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0010 Burdensharing - undistributed .....                                 | 916         | 935       | 955       |
| 0900 Total new obligations, unexpired accounts (object class 26.0) ..... | 916         | 935       | 955       |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    | 1,530       | 1,699     | 1,562     |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1201 Appropriation (special or trust fund) .....                         | 1,085       | 798       | 782       |
| 1930 Total budgetary resources available .....                           | 2,615       | 2,497     | 2,344     |
| Memorandum (non-add) entries:  |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                    | 1,699       | 1,562     | 1,389     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                    | 4           |           | 23        |
| 3010 New obligations, unexpired accounts .....                           | 916         | 935       | 955       |
| 3020 Outlays (gross) .....   | -920        | -912      | -932      |
| 3050 Unpaid obligations, end of year .....                               |             | 23        | 46        |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                              | 4           |           | 23        |
| 3200 Obligated balance, end of year .....                                |             | 23        | 46        |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       | 1,085       | 798       | 782       |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          | 345         | 471       | 461       |
| 4101 Outlays from mandatory balances .....                               | 575         | 441       | 471       |
| 4110 Outlays, gross (total) .....  | 920         | 912       | 932       |
| 4180 Budget authority, net (total) .....                                 | 1,085       | 798       | 782       |
| 4190 Outlays, net (total) .....  | 920         | 912       | 932       |
| <b>Memorandum (non-add) entries:</b>                                     |             |           |           |
| 5000 Total investments, SOY: Federal securities: Par value .....         | 9           | 10        | 11        |
| 5001 Total investments, EOY: Federal securities: Par value .....         | 10          | 11        | 12        |

Cash contributions from foreign countries, international organizations, and individuals are deposited into this account for DOW costs such as compensation of local national employees, military construction, and supplies and services. Contributions are used to offset costs of DOW's overseas presence.

MISCELLANEOUS SPECIAL FUNDS

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 097-9922-0-2-051                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 0100 Balance, start of year .....                          | 1           | 1         | 1         |
| Receipts:  |             |           |           |
| Current law:   |             |           |           |
| 1120 Restoration of the Rocky Mountain Arsenal, Army ..... | 1           | 1         | 1         |

|   |    |    |    |
|---|----|----|----|
| 1130 Proceeds from the Transfer or Disposition of Commissary Facilities ..... |    | 1  | 1  |
| 1199 Total current law receipts .....   | 1  | 2  | 2  |
| 1999 Total receipts .....   | 1  | 2  | 2  |
| 2000 Total: Balances and receipts .....                                       | 2  | 3  | 3  |
| Appropriations:   |    |    |    |
| Current law:  |    |    |    |
| 2101 Miscellaneous Special Funds .....  | -1 | -2 | -2 |
| 2103 Miscellaneous Special Funds .....  | -1 | -1 | -1 |
| 2132 Miscellaneous Special Funds .....  | 1  | 1  | 1  |
| 2199 Total current law appropriations .....                                   | -1 | -2 | -2 |
| 2999 Total appropriations .....   | -1 | -2 | -2 |
| 5099 Balance, end of year .....   | 1  | 1  | 1  |

Program and Financing (in millions of dollars)

| Identification code 097-9922-0-2-051   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>  |             |           |           |
| 0010 Miscellaneous special funds .....   | 4           | 4         | 4         |
| 0900 Total new obligations, unexpired accounts (object class 25.4) .....                   | 4           | 4         | 4         |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                                      | 12          | 9         | 7         |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1201 Appropriation (special or trust fund) .....   | 1           | 2         | 2         |
| 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) .....   | 1           | 2         | 2         |
| 1900 Budget authority (total) .....  | 1           | 2         | 2         |
| 1930 Total budgetary resources available .....   | 13          | 11        | 9         |
| Memorandum (non-add) entries:  |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                                      | 9           | 7         | 5         |
| <b>Change in obligated balance:</b>  |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                                      | 5           | 3         | 3         |
| 3010 New obligations, unexpired accounts .....   | 4           | 4         | 4         |
| 3020 Outlays (gross) .....   | -6          | -4        | -3        |
| 3050 Unpaid obligations, end of year .....   | 3           | 3         | 4         |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....  | 5           | 3         | 3         |
| 3200 Obligated balance, end of year .....  | 3           | 3         | 4         |
| <b>Budget authority and outlays, net:</b>  |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....   | 1           | 2         | 2         |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....  |             | 1         | 1         |
| 4101 Outlays from mandatory balances .....   | 6           | 3         | 2         |
| 4110 Outlays, gross (total) .....  | 6           | 4         | 3         |
| 4180 Budget authority, net (total) .....   | 1           | 2         | 2         |
| 4190 Outlays, net (total) .....  | 6           | 4         | 3         |

DISPOSAL OF DEPARTMENT OF DEFENSE REAL PROPERTY

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 097-5188-0-2-051                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 0100 Balance, start of year .....                          |             |           |           |
| Receipts:  |             |           |           |
| Current law:   |             |           |           |
| 1130 Disposal of Department of Defense Real Property ..... | 5           | 7         | 8         |
| 2000 Total: Balances and receipts .....                    | 5           | 7         | 8         |
| Appropriations:  |             |           |           |
| Current law:   |             |           |           |
| 2101 Disposal of Department of Defense Real Property ..... | -5          | -7        | -8        |
| 5099 Balance, end of year .....                            |             |           |           |

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

| Identification code 097-5188-0-2-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0010 Concept Obligations .....   | 2           | 5         | 6         |
| 0900 Total new obligations, unexpired accounts (object class 25.4) ..... | 2           | 5         | 6         |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    | 87          | 91        | 93        |
| 1021 Recoveries of prior year unpaid obligations .....                   | 1           |           |           |
| 1070 Unobligated balance (total) .....                                   | 88          | 91        | 93        |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1101 Appropriation (special or trust) .....                              | 5           | 7         | 8         |
| 1900 Budget authority (total) .....                                      | 5           | 7         | 8         |
| 1930 Total budgetary resources available .....                           | 93          | 98        | 101       |
| Memorandum (non-add) entries:  |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                    | 91          | 93        | 95        |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                    | 10          | 9         | 6         |
| 3010 New obligations, unexpired accounts .....                           | 2           | 5         | 6         |
| 3020 Outlays (gross) .....   | -2          | -8        | -11       |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....        | -1          |           |           |
| 3050 Unpaid obligations, end of year .....                               | 9           | 6         | 1         |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....        | -3          | -3        | -3        |
| 3090 Uncollected pymts, Fed sources, end of year .....                   | -3          | -3        | -3        |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                              | 7           | 6         | 3         |
| 3200 Obligated balance, end of year .....                                | 6           | 3         | -2        |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 5           | 7         | 8         |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      |             | 5         | 6         |
| 4011 Outlays from discretionary balances .....                           | 2           | 3         | 5         |
| 4020 Outlays, gross (total) .....  | 2           | 8         | 11        |
| 4180 Budget authority, net (total) .....                                 | 5           | 7         | 8         |
| 4190 Outlays, net (total) .....  | 2           | 8         | 11        |

Receipts from the disposal of DOW real property are applied to real property maintenance and environmental efforts at DOW installations.

LEASE OF DEPARTMENT OF DEFENSE REAL PROPERTY

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

| Identification code 097-5189-0-2-051                    | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 0100 Balance, start of year .....                       |             |           |           |
| Receipts:   |             |           |           |
| Current law:  |             |           |           |
| 1130 Lease of Department of Defense Real Property ..... | 48          | 33        | 37        |
| 2000 Total: Balances and receipts .....                 | 48          | 33        | 37        |
| Appropriations:   |             |           |           |
| Current law:  |             |           |           |
| 2101 Lease of Department of Defense Real Property ..... | -48         | -33       | -37       |
| 5099 Balance, end of year .....                         |             |           |           |

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

| Identification code 097-5189-0-2-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0010 Concept Obligations .....   | 32          | 25        | 24        |
| 0900 Total new obligations, unexpired accounts (object class 25.4) ..... | 32          | 25        | 24        |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    | 254         | 271       | 279       |
| 1033 Recoveries of prior year paid obligations .....                     | 1           |           |           |

|  |     |     |     |
|--|-----|-----|-----|
| 1070 Unobligated balance (total) .....                                   | 255 | 271 | 279 |
| Budget authority:  |     |     |     |
| Appropriations, discretionary:   |     |     |     |
| 1101 Appropriation (special or trust) .....                              | 48  | 33  | 37  |
| 1900 Budget authority (total) .....                                      | 48  | 33  | 37  |
| 1930 Total budgetary resources available .....                           | 303 | 304 | 316 |
| Memorandum (non-add) entries:  |     |     |     |
| 1941 Unexpired unobligated balance, end of year .....                    | 271 | 279 | 292 |
| <b>Change in obligated balance:</b>                                      |     |     |     |
| Unpaid obligations:  |     |     |     |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                    | 36  | 42  | 22  |
| 3010 New obligations, unexpired accounts .....                           | 32  | 25  | 24  |
| 3020 Outlays (gross) .....   | -26 | -45 | -46 |
| 3050 Unpaid obligations, end of year .....                               | 42  | 22  |     |
| Memorandum (non-add) entries:  |     |     |     |
| 3100 Obligated balance, start of year .....                              | 36  | 42  | 22  |
| 3200 Obligated balance, end of year .....                                | 42  | 22  |     |
| <b>Budget authority and outlays, net:</b>                                |     |     |     |
| Discretionary:   |     |     |     |
| 4000 Budget authority, gross .....                                       | 48  | 33  | 37  |
| Outlays, gross:  |     |     |     |
| 4010 Outlays from new discretionary authority .....                      |     | 20  | 22  |
| 4011 Outlays from discretionary balances .....                           | 26  | 25  | 24  |
| 4020 Outlays, gross (total) .....  | 26  | 45  | 46  |
| 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:                  |     |     |     |
| 4053 Recoveries of prior year paid obligations, unexpired accounts ..... | 1   |     |     |
| 4060 Additional offsets against budget authority only (total) .....      | 1   |     |     |
| 4070 Budget authority, net (discretionary) .....                         | 48  | 33  | 37  |
| 4080 Outlays, net (discretionary) .....                                  | 25  | 45  | 46  |
| 4180 Budget authority, net (total) .....                                 | 48  | 33  | 37  |
| 4190 Outlays, net (total) .....  | 25  | 45  | 46  |

Receipts from the lease of DOW real property are applied to real property maintenance and environmental efforts at DOW installations. Receipts are available for maintenance, protection, alteration, repair, improvement, restoration of property or facilities, construction or acquisition of new facilities, lease of facilities, and facilities operation support.

OVERSEAS MILITARY FACILITY INVESTMENT RECOVERY

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

| Identification code 097-5193-0-2-051    | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 0100 Balance, start of year .....       | 2           | 2         | 2         |
| 2000 Total: Balances and receipts ..... | 2           | 2         | 2         |
| 5099 Balance, end of year .....         | 2           | 2         | 2         |

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

| Identification code 097-5193-0-2-051                  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Budgetary resources:</b>                           |             |           |           |
| Unobligated balance:                                  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 ..... | 1           | 1         | 1         |
| 1930 Total budgetary resources available .....        | 1           | 1         | 1         |
| Memorandum (non-add) entries:                         |             |           |           |
| 1941 Unexpired unobligated balance, end of year ..... | 1           | 1         | 1         |
| <b>Change in obligated balance:</b>                   |             |           |           |
| Unpaid obligations:                                   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 ..... | 2           | 2         | 2         |
| 3050 Unpaid obligations, end of year .....            | 2           | 2         | 2         |
| Memorandum (non-add) entries:                         |             |           |           |
| 3100 Obligated balance, start of year .....           | 2           | 2         | 2         |
| 3200 Obligated balance, end of year .....             | 2           | 2         | 2         |
| 4180 Budget authority, net (total) .....              |             |           |           |

OVERSEAS MILITARY FACILITY INVESTMENT RECOVERY—Continued  
Program and Financing—Continued

| Identification code 097-5193-0-2-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
| 4190 Outlays, net (total)            |             |           |           |

MUTUALLY BENEFICIAL ACTIVITIES

Program and Financing (in millions of dollars)

| Identification code 097-5613-0-2-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
|--------------------------------------|-------------|-----------|-----------|

|  |   |  |  |
|--|---|--|--|
| <b>Obligations by program activity:</b>                            |   |  |  |
| 0010 Concept obligations   | 1 |  |  |
| 0900 Total new obligations, unexpired accounts (object class 26.0) | 1 |  |  |

|   |    |    |    |
|---|----|----|----|
| <b>Budgetary resources:</b>                     |    |    |    |
| Unobligated balance:                            |    |    |    |
| 1000 Unobligated balance brought forward, Oct 1 | 18 | 17 | 17 |
| 1930 Total budgetary resources available        | 18 | 17 | 17 |
| Memorandum (non-add) entries:                   |    |    |    |
| 1941 Unexpired unobligated balance, end of year | 17 | 17 | 17 |

|  |    |  |  |
|--|----|--|--|
| <b>Change in obligated balance:</b>      |    |  |  |
| Unpaid obligations:                      |    |  |  |
| 3010 New obligations, unexpired accounts | 1  |  |  |
| 3020 Outlays (gross)                     | -1 |  |  |

|   |   |  |  |
|---|---|--|--|
| <b>Budget authority and outlays, net:</b> |   |  |  |
| Mandatory:                                |   |  |  |
| Outlays, gross:                           |   |  |  |
| 4101 Outlays from mandatory balances      | 1 |  |  |
| 4180 Budget authority, net (total)        |   |  |  |
| 4190 Outlays, net (total)                 | 1 |  |  |

Section 2807 of Public Law 114-328 (National Defense Authorization Act for Fiscal Year 2017) extended temporary authority for acceptance and use of contributions for certain construction, maintenance, and repair projects mutually beneficial to the Department of War and Kuwait military forces.

TAIWAN SECURITY COOPERATIVE INITIATIVE

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 097-5748-0-2-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
|--------------------------------------|-------------|-----------|-----------|

|  |  |        |        |
|--|--|--------|--------|
| 0100 Balance, start of year                                |  |        |        |
| Receipts:  |  |        |        |
| Current law:   |  |        |        |
| 1130 Contributions, Taiwan Security Cooperative Initiative |  | 1,000  | 1,000  |
| 2000 Total: Balances and receipts                          |  | 1,000  | 1,000  |
| Appropriations:  |  |        |        |
| Current law:   |  |        |        |
| 2101 Taiwan Security Cooperative Initiative                |  | -1,000 | -1,000 |
| 5099 Balance, end of year                                  |  |        |        |

Program and Financing (in millions of dollars)

| Identification code 097-5748-0-2-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
|--------------------------------------|-------------|-----------|-----------|

|  |  |       |     |
|--|--|-------|-----|
| <b>Obligations by program activity:</b>                            |  |       |     |
| 0001 Taiwan Security Cooperation Initiative                        |  | 1,000 | 917 |
| 0900 Total new obligations, unexpired accounts (object class 31.0) |  | 1,000 | 917 |

|   |  |       |       |
|---|--|-------|-------|
| <b>Budgetary resources:</b>                     |  |       |       |
| Budget authority:                               |  |       |       |
| Appropriations, mandatory:                      |  |       |       |
| 1201 Appropriation (special or trust fund)      |  | 1,000 | 1,000 |
| 1930 Total budgetary resources available        |  | 1,000 | 1,000 |
| Memorandum (non-add) entries:                   |  |       |       |
| 1941 Unexpired unobligated balance, end of year |  |       | 83    |

Change in obligated balance:

|   |       |     |       |
|---|-------|-----|-------|
| Unpaid obligations:                             |       |     |       |
| 3000 Unpaid obligations, brought forward, Oct 1 |       |     | 900   |
| 3010 New obligations, unexpired accounts        | 1,000 |     | 917   |
| 3020 Outlays (gross)                            | -100  |     | -250  |
| 3050 Unpaid obligations, end of year            |       | 900 | 1,567 |
| Memorandum (non-add) entries:                   |       |     |       |
| 3100 Obligated balance, start of year           |       |     | 900   |
| 3200 Obligated balance, end of year             |       | 900 | 1,567 |

Budget authority and outlays, net:

|   |       |  |       |
|---|-------|--|-------|
| Mandatory:                                |       |  |       |
| 4090 Budget authority, gross              | 1,000 |  | 1,000 |
| Outlays, gross:                           |       |  |       |
| 4100 Outlays from new mandatory authority | 100   |  | 100   |
| 4101 Outlays from mandatory balances      |       |  | 150   |
| 4110 Outlays, gross (total)               | 100   |  | 250   |
| 4180 Budget authority, net (total)        | 1,000 |  | 1,000 |
| 4190 Outlays, net (total)                 | 100   |  | 250   |

DEPARTMENT OF DEFENSE WORLD WAR II COMMEMORATION FUND

Program and Financing (in millions of dollars)

| Identification code 017-5630-0-2-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
|--------------------------------------|-------------|-----------|-----------|

|   |   |   |   |
|---|---|---|---|
| <b>Budgetary resources:</b>                     |   |   |   |
| Unobligated balance:                            |   |   |   |
| 1000 Unobligated balance brought forward, Oct 1 | 1 | 1 | 1 |
| 1930 Total budgetary resources available        | 1 | 1 | 1 |
| Memorandum (non-add) entries:                   |   |   |   |
| 1941 Unexpired unobligated balance, end of year | 1 | 1 | 1 |
| 4180 Budget authority, net (total)              |   |   |   |
| 4190 Outlays, net (total)                       |   |   |   |

DEPARTMENT OF DEFENSE VIETNAM WAR COMMEMORATION FUND

Program and Financing (in millions of dollars)

| Identification code 097-5750-0-2-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
|--------------------------------------|-------------|-----------|-----------|

|  |   |  |  |
|--|---|--|--|
| <b>Obligations by program activity:</b>                            |   |  |  |
| 0010 Concept obligations   | 1 |  |  |
| 0900 Total new obligations, unexpired accounts (object class 25.1) | 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 | 1  | 1  |  |
| 3010 New obligations, unexpired accounts        | 1  |    |  |
| 3020 Outlays (gross)                            | -1 | -1 |  |
| 3050 Unpaid obligations, end of year            |    | 1  |  |
| Memorandum (non-add) entries:                   |    |    |  |
| 3100 Obligated balance, start of year           | 1  | 1  |  |
| 3200 Obligated balance, end of year             | 1  |    |  |

|   |   |   |  |
|---|---|---|--|
| <b>Budget authority and outlays, net:</b> |   |   |  |
| Mandatory:                                |   |   |  |
| Outlays, gross:                           |   |   |  |
| 4101 Outlays from mandatory balances      | 1 | 1 |  |
| 4180 Budget authority, net (total)        |   |   |  |
| 4190 Outlays, net (total)                 | 1 | 1 |  |

SUPPORT OF ATHLETIC PROGRAMS

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 057-5616-0-2-051        | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 0100 Balance, start of year                 |             |           |           |
| Receipts:                                   |             |           |           |
| Current law:                                |             |           |           |
| 1130 Proceeds, Support of Athletic Programs | 6           | 6         | 6         |
| 2000 Total: Balances and receipts           | 6           | 6         | 6         |
| Appropriations:                             |             |           |           |
| Current law:                                |             |           |           |
| 2101 Support of Athletic Programs           | -6          | -6        | -6        |
| 5099 Balance, end of year                   |             |           |           |

Program and Financing (in millions of dollars)

| Identification code 057-5616-0-2-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0010 Concept obligations   | 11          | 6         | 6         |
| 0900 Total new obligations, unexpired accounts (object class 25.2) | 11          | 6         | 6         |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1                    | 21          | 18        | 18        |
| 1021 Recoveries of prior year unpaid obligations                   | 2           |           |           |
| 1070 Unobligated balance (total)                                   | 23          | 18        | 18        |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1201 Appropriation (special or trust fund)                         | 6           | 6         | 6         |
| 1900 Budget authority (total)                                      | 6           | 6         | 6         |
| 1930 Total budgetary resources available                           | 29          | 24        | 24        |
| Memorandum (non-add) entries:                                      |             |           |           |
| 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                    |             | 2         |           |
| 3010 New obligations, unexpired accounts                           | 11          | 6         | 6         |
| 3020 Outlays (gross)   | -7          | -8        | -6        |
| 3040 Recoveries of prior year unpaid obligations, unexpired        | -2          |           |           |
| 3050 Unpaid obligations, end of year                               | 2           |           |           |
| Memorandum (non-add) entries:                                      |             |           |           |
| 3100 Obligated balance, start of year                              |             | 2         |           |
| 3200 Obligated balance, end of year                                | 2           |           |           |
| <b>Budget authority and outlays, net:</b>                          |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross                                       | 6           | 6         | 6         |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority                          |             | 6         | 6         |
| 4101 Outlays from mandatory balances                               | 7           | 2         |           |
| 4110 Outlays, gross (total)  | 7           | 8         | 6         |
| 4180 Budget authority, net (total)                                 | 6           | 6         | 6         |
| 4190 Outlays, net (total)  | 7           | 8         | 6         |

INTERNATIONAL RECONSTRUCTION AND OTHER ASSISTANCE

Federal Funds

IRAQ RELIEF AND RECONSTRUCTION FUND, ARMY

Program and Financing (in millions of dollars)

| Identification code 021-2089-0-1-151            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Budgetary resources:</b>                     |             |           |           |
| Unobligated balance:                            |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 | 1           | 1         | 1         |
| 1930 Total budgetary resources available        | 1           | 1         | 1         |
| Memorandum (non-add) entries:                   |             |           |           |
| 1941 Unexpired unobligated balance, end of year | 1           | 1         | 1         |
| 4180 Budget authority, net (total)              |             |           |           |

4190 Outlays, net (total) .....

PROCUREMENT

Appropriations in this title support the acquisition of aircraft, ships, combat and support vehicles, satellites and their launch vehicles, weapons, munitions, and all capital equipment. Procurement funding also covers initial spares and support, as well as the modification of existing equipment. Procurement related to ground forces includes wheeled and tracked vehicles, aircraft, ammunition, and equipment necessary to fulfill inventory requirements based on force size and expected mission demands. Similarly, naval procurement covers ships, ship-related equipment, aircraft, munitions, tactical and ballistic missile systems, and the Marine Corps' air and ground assets, as well as other operational sustainment needs. For the Air Force, procurement encompasses a wide range of mission-critical items, such as aircraft, munitions, tactical and ballistic missile systems, surveillance platforms, space assets managed by the U.S. Space Force, and various mission support equipment. Additionally, procurement funds support missile defense and cyberspace operations.

Resources provided under the Procurement title are essential to achieving the Department's annual objectives, which focus on enhancing readiness and sustainability, modernizing the force for emerging missions, and streamlining processes and organizational structures. Performance targets aligned with these objectives contribute to the Department's efforts to address force management and operational risks, future challenges, and institutional vulnerabilities.

To maintain production continuity throughout the lifecycle of acquisition programs, major systems in production are typically funded annually. In certain cases, multiyear contracts are implemented to promote production stability and achieve cost efficiencies. Procurement funds are available for obligation for a three-year period, starting on the first day of the applicable fiscal year.

Federal Funds

AIRCRAFT PROCUREMENT, ARMY

For construction, procurement, production, modification, and modernization of aircraft, equipment, including ordnance, ground handling equipment, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$1,933,769,000, to remain available for obligation until September 30, 2029, of which \$55,942,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

| Identification code 021-2031-0-1-051                         | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                      |             |           |           |
| 0001 Aircraft  | 2,942       | 2,866     | 1,608     |
| 0002 Modification of aircraft                                | 460         | 323       | 485       |
| 0004 Support equipment and facilities                        | 549         | 385       | 358       |
| 0799 Total direct obligations                                | 3,951       | 3,574     | 2,451     |
| 0801 Reimbursable program activity                           | 113         | 651       | 500       |
| 0900 Total new obligations, unexpired accounts               | 4,064       | 4,225     | 2,951     |
| <b>Budgetary resources:</b>                                  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1              | 1,332       | 1,880     | 1,467     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1    | 1,330       | 1,480     |           |
| 1010 Unobligated balance transfer to other accts [021-2035]  | -4          |           |           |
| 1010 Unobligated balance transfer to other accts [021-2040]  | -6          |           |           |
| 1011 Unobligated balance transfer from other acct [097-0100] | 162         |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1    |             | 42        |           |

AIRCRAFT PROCUREMENT, ARMY—Continued  
Program and Financing—Continued

| Identification code 021–2031–0–1–051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1021 Recoveries of prior year unpaid obligations .....                   | 453         |           |           |
| 1033 Recoveries of prior year paid obligations .....                     | 36          |           |           |
| 1070 Unobligated balance (total) .....                                   | 1,973       | 1,922     | 1,467     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 3,473       | 3,625     | 1,934     |
| 1120 Appropriations transferred to other acct [021–2010] .....           | -85         |           |           |
| 1120 Appropriations transferred to other acct [021–2065] .....           | -3          |           |           |
| 1131 Unobligated balance of appropriations permanently reduced .....     | -25         |           |           |
| 1160 Appropriation, discretionary (total) .....                          | 3,360       | 3,625     | 1,934     |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 398         |           |           |
| 1221 Appropriations transferred from other acct [011–5512] .....         | 2           | 5         | 5         |
| 1260 Appropriations, mandatory (total) .....                             | 400         | 5         | 5         |
| Spending authority from offsetting collections, discretionary:           |             |           |           |
| 1700 Collected .....   | 131         | 140       | 150       |
| 1701 Change in uncollected payments, Federal sources .....               | 80          |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....       | 211         | 140       | 150       |
| 1900 Budget authority (total) .....                                      | 3,971       | 3,770     | 2,089     |
| 1930 Total budgetary resources available .....                           | 5,944       | 5,692     | 3,556     |
| Memorandum (non-add) entries:  |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                    | 1,880       | 1,467     | 605       |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                    | 5,737       | 5,600     | 5,713     |
| 3010 New obligations, unexpired accounts .....                           | 4,064       | 4,225     | 2,951     |
| 3011 Obligations ("upward adjustments"), expired accounts .....          | 115         |           |           |
| 3020 Outlays (gross) .....   | -3,740      | -4,112    | -3,965    |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....        | -453        |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....          | -123        |           |           |
| 3050 Unpaid obligations, end of year .....                               | 5,600       | 5,713     | 4,699     |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....        | -139        | -167      | -167      |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....           | -80         |           |           |
| 3071 Change in uncollected pymts, Fed sources, expired .....             | 52          |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....                   | -167        | -167      | -167      |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                              | 5,598       | 5,433     | 5,546     |
| 3200 Obligated balance, end of year .....                                | 5,433       | 5,546     | 4,532     |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 3,571       | 3,765     | 2,084     |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      | 404         | 611       | 401       |
| 4011 Outlays from discretionary balances .....                           | 3,323       | 3,425     | 3,461     |
| 4020 Outlays, gross (total) .....  | 3,727       | 4,036     | 3,862     |
| Offsets against gross budget authority and outlays:                      |             |           |           |
| Offsetting collections (collected) from:                                 |             |           |           |
| 4030 Federal sources .....   | -85         | -140      | -150      |
| 4033 Non-Federal sources .....   | -118        |           |           |
| 4040 Offsets against gross budget authority and outlays (total) .....    | -203        | -140      | -150      |
| Additional offsets against gross budget authority only:                  |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....           | -80         |           |           |
| 4052 Offsetting collections credited to expired accounts .....           | 36          |           |           |
| 4053 Recoveries of prior year paid obligations, unexpired accounts ..... | 36          |           |           |
| 4060 Additional offsets against budget authority only (total) .....      | -8          |           |           |
| 4070 Budget authority, net (discretionary) .....                         | 3,360       | 3,625     | 1,934     |
| 4080 Outlays, net (discretionary) .....                                  | 3,524       | 3,896     | 3,712     |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       | 400         | 5         | 5         |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             | 1         | 1         |
| 4101 Outlays from mandatory balances .....                               | 13          | 75        | 102       |
| 4110 Outlays, gross (total) .....  | 13          | 76        | 103       |
| 4180 Budget authority, net (total) .....                                 | 3,760       | 3,630     | 1,939     |
| 4190 Outlays, net (total) .....  | 3,537       | 3,972     | 3,815     |

Object Classification (in millions of dollars)

| Identification code 021–2031–0–1–051                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Direct obligations:                                      |             |           |           |
| 21.0 Travel and transportation of persons .....          | 1           | 1         | 1         |
| 25.1 Advisory and assistance services .....              | 85          | 85        | 57        |
| 25.2 Other services from non-Federal sources .....       | 134         | 134       | 134       |
| 25.3 Other goods and services from Federal sources ..... | 18          | 2         | 1         |
| 25.4 Operation and maintenance of facilities .....       | 1           | 1         | 1         |
| 25.7 Operation and maintenance of equipment .....        | 82          | 82        | 82        |
| 26.0 Supplies and materials .....                        | 49          | 60        | 64        |
| 31.0 Equipment .....                                     | 3,582       | 3,209     | 2,111     |
| 99.0 Direct obligations .....                            | 3,952       | 3,574     | 2,451     |
| 99.0 Reimbursable obligations .....                      | 112         | 651       | 500       |
| 99.9 Total new obligations, unexpired accounts .....     | 4,064       | 4,225     | 2,951     |

MISSILE PROCUREMENT, ARMY

For construction, procurement, production, modification, and modernization of missiles, equipment, including ordnance, ground handling equipment, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$12,130,430,000, to remain available for obligation until September 30, 2029, of which \$741,479,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

| Identification code 021–2032–0–1–051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0002 Other missiles .....  | 8,698       | 8,285     | 10,235    |
| 0003 Modification of missiles .....                                | 1,222       | 1,306     | 1,212     |
| 0004 Spares and repair parts .....                                 | 7           | 6         | 7         |
| 0005 Support equipment and facilities .....                        | 8           | 11        | 10        |
| 0799 Total direct obligations .....                                | 9,935       | 9,608     | 11,464    |
| 0801 Reimbursable program activity .....                           | 726         | 1,705     | 1,500     |
| 0900 Total new obligations, unexpired accounts .....               | 10,661      | 11,313    | 12,964    |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 5,873       | 4,173     | 875       |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....    | 5,873       |           |           |
| 1010 Unobligated balance transfer to other accts [097–0100] .....  | -7          |           |           |
| 1011 Unobligated balance transfer from other acct [097–0100] ..... | 1,671       |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    |             | 448       |           |
| 1021 Recoveries of prior year unpaid obligations .....             | 988         |           |           |
| 1070 Unobligated balance (total) .....                             | 8,525       | 4,621     | 875       |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                     |             |           |           |
| 1100 Appropriation .....   | 5,998       | 7,287     | 12,130    |
| 1120 Appropriations transferred to other acct [021–2010] .....     | -107        |           |           |
| 1120 Appropriations transferred to other acct [021–2020] .....     | -87         |           |           |
| 1160 Appropriation, discretionary (total) .....                    | 5,804       | 7,287     | 12,130    |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 225         |           |           |
| Spending authority from offsetting collections, discretionary:     |             |           |           |
| 1700 Collected .....   | 270         | 280       | 300       |
| 1701 Change in uncollected payments, Federal sources .....         | 85          |           |           |
| 1750 Spending auth from offsetting collections, disc (total) ..... | 355         | 280       | 300       |
| 1900 Budget authority (total) .....                                | 6,384       | 7,567     | 12,430    |
| 1930 Total budgetary resources available .....                     | 14,909      | 12,188    | 13,305    |
| Memorandum (non-add) entries:                                      |             |           |           |
| 1940 Unobligated balance expiring .....                            | -75         |           |           |
| 1941 Unexpired unobligated balance, end of year .....              | 4,173       | 875       | 341       |
| <b>Change in obligated balance:</b>                                |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....              | 15,779      | 19,982    | 23,888    |
| 3010 New obligations, unexpired accounts .....                     | 10,661      | 11,313    | 12,964    |
| 3011 Obligations ("upward adjustments"), expired accounts .....    | 149         |           |           |
| 3020 Outlays (gross) .....   | -5,351      | -7,407    | -9,053    |

|   |   |        |        |        |
|---|---|--------|--------|--------|
| 3040  | Recoveries of prior year unpaid obligations, unexpired .....    | -988   |        |        |
| 3041  | Recoveries of prior year unpaid obligations, expired .....      | -268   |        |        |
| 3050  | Unpaid obligations, end of year .....                           | 19,982 | 23,888 | 27,799 |
| Uncollected payments:                                   |   |        |        |        |
| 3060  | Uncollected pymts, Fed sources, brought forward, Oct 1 .....    | -1,438 | -1,284 | -1,284 |
| 3070  | Change in uncollected pymts, Fed sources, unexpired .....       | -85    |        |        |
| 3071  | Change in uncollected pymts, Fed sources, expired .....         | 239    |        |        |
| 3090  | Uncollected pymts, Fed sources, end of year .....               | -1,284 | -1,284 | -1,284 |
| Memorandum (non-add) entries:                           |   |        |        |        |
| 3100  | Obligated balance, start of year .....                          | 14,341 | 18,698 | 22,604 |
| 3200  | Obligated balance, end of year .....                            | 18,698 | 22,604 | 26,515 |
| <b>Budget authority and outlays, net:</b>               |   |        |        |        |
| Discretionary:  |   |        |        |        |
| 4000  | Budget authority, gross .....                                   | 6,159  | 7,567  | 12,430 |
| Outlays, gross:   |   |        |        |        |
| 4010  | Outlays from new discretionary authority .....                  | 249    | 571    | 785    |
| 4011  | Outlays from discretionary balances .....                       | 5,102  | 6,806  | 7,998  |
| 4020  | Outlays, gross (total) .....                                    | 5,351  | 7,377  | 8,783  |
| Offsets against gross budget authority and outlays:     |   |        |        |        |
| Offsetting collections (collected) from:                |   |        |        |        |
| 4030  | Federal sources .....   | -349   | -280   | -300   |
| 4033  | Non-Federal sources .....                                       | -11    |        |        |
| 4040  | Offsets against gross budget authority and outlays (total) .... | -360   | -280   | -300   |
| Additional offsets against gross budget authority only: |   |        |        |        |
| 4050  | Change in uncollected pymts, Fed sources, unexpired .....       | -85    |        |        |
| 4052  | Offsetting collections credited to expired accounts .....       | 90     |        |        |
| 4060  | Additional offsets against budget authority only (total) .....  | 5      |        |        |
| 4070  | Budget authority, net (discretionary) .....                     | 5,804  | 7,287  | 12,130 |
| 4080  | Outlays, net (discretionary) .....                              | 4,991  | 7,097  | 8,483  |
| Mandatory:  |   |        |        |        |
| 4090  | Budget authority, gross .....                                   | 225    |        |        |
| Outlays, gross:   |   |        |        |        |
| 4101  | Outlays from mandatory balances .....                           |        | 30     | 270    |
| 4180  | Budget authority, net (total) .....                             | 6,029  | 7,287  | 12,130 |
| 4190  | Outlays, net (total) .....                                      | 4,991  | 7,127  | 8,753  |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 6,029       | 7,287     | 12,130    |
| Outlays .....                           | 4,991       | 7,127     | 8,753     |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 18,725    |
| Outlays .....                           |             |           | 749       |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 6,029       | 7,287     | 30,855    |
| Outlays .....                           | 4,991       | 7,127     | 9,502     |

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

| Identification code 021-2032-0-1-051                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Direct obligations:                                      |             |           |           |
| 25.1 Advisory and assistance services .....              | 39          | 40        | 36        |
| 25.3 Other goods and services from Federal sources ..... | 46          | 17        | 17        |
| 26.0 Supplies and materials .....                        | 2           | 3         | 3         |
| 31.0 Equipment .....                                     | 9,848       | 9,548     | 11,408    |
| 99.0 Direct obligations .....                            | 9,935       | 9,608     | 11,464    |
| 99.0 Reimbursable obligations .....                      | 726         | 1,705     | 1,500     |
| 99.9 Total new obligations, unexpired accounts .....     | 10,661      | 11,313    | 12,964    |

**MISSILE PROCUREMENT, ARMY**  
(Legislative proposal, subject to PAYGO)

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

| Identification code 021-2032-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0002 Other Missiles .....  |             |           | 18,725    |
| 0900 Total new obligations, unexpired accounts (object class 31.0) ..... |             |           | 18,725    |

|   |  |  |        |
|---|--|--|--------|
| <b>Budgetary resources:</b>                     |  |  |        |
| Budget authority:                               |  |  |        |
| Appropriations, mandatory:                      |  |  |        |
| 1200 Appropriation .....                        |  |  | 18,725 |
| 1930 Total budgetary resources available .....  |  |  | 18,725 |
| <b>Change in obligated balance:</b>             |  |  |        |
| Unpaid obligations:                             |  |  |        |
| 3010 New obligations, unexpired accounts .....  |  |  | 18,725 |
| 3020 Outlays (gross) .....                      |  |  | -749   |
| 3050 Unpaid obligations, end of year .....      |  |  | 17,976 |
| Memorandum (non-add) entries:                   |  |  |        |
| 3200 Obligated balance, end of year .....       |  |  | 17,976 |
| <b>Budget authority and outlays, net:</b>       |  |  |        |
| Mandatory:                                      |  |  |        |
| 4090 Budget authority, gross .....              |  |  | 18,725 |
| Outlays, gross:                                 |  |  |        |
| 4100 Outlays from new mandatory authority ..... |  |  | 749    |
| 4180 Budget authority, net (total) .....        |  |  | 18,725 |
| 4190 Outlays, net (total) .....                 |  |  | 749    |

**PROCUREMENT OF WEAPONS AND TRACKED COMBAT VEHICLES, ARMY**

*For construction, procurement, production, and modification of weapons and tracked combat vehicles, equipment, including ordnance, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$3,728,159,000, to remain available for obligation until September 30, 2029, of which \$260,089,000 shall be available for the Army National Guard and the Army Reserve.*

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

| Identification code 021-2033-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>              |             |           |           |
| 0001 Tracked combat vehicles .....                   | 5,965       | 4,183     | 3,168     |
| 0002 Weapons and other combat vehicles .....         | 741         | 491       | 621       |
| 0799 Total direct obligations .....                  | 6,706       | 4,674     | 3,789     |
| 0801 Reimbursable program activity .....             | 7           | 28        | 10        |
| 0900 Total new obligations, unexpired accounts ..... | 6,713       | 4,702     | 3,799     |

**Budgetary resources:**

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                | 4,173       | 3,820     | 1,910     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....      | 4,173       |           |           |
| 1010 Unobligated balance transfer to other accts [097-0117] .....    | -6          |           |           |
| 1010 Unobligated balance transfer to other accts [021-2035] .....    | -49         |           |           |
| 1010 Unobligated balance transfer to other accts [097-0100] .....    | -11         |           |           |
| 1011 Unobligated balance transfer from other acct [097-0100] .....   | 2,168       |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....      |             | 230       |           |
| 1021 Recoveries of prior year unpaid obligations .....               | 464         |           |           |
| 1070 Unobligated balance (total) .....                               | 6,739       | 4,050     | 1,910     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                       |             |           |           |
| 1100 Appropriation .....   | 3,689       | 3,005     | 3,728     |
| 1131 Unobligated balance of appropriations permanently reduced ..... |             | -453      |           |
| 1160 Appropriation, discretionary (total) .....                      | 3,689       | 2,552     | 3,728     |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 250         |           |           |
| Spending authority from offsetting collections, discretionary:       |             |           |           |
| 1700 Collected .....   | 17          | 10        | 10        |
| 1900 Budget authority (total) .....                                  | 3,956       | 2,562     | 3,738     |
| 1930 Total budgetary resources available .....                       | 10,695      | 6,612     | 5,648     |
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                              | -162        |           |           |
| 1941 Unexpired unobligated balance, end of year .....                | 3,820       | 1,910     | 1,849     |
| <b>Change in obligated balance:</b>                                  |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                | 11,033      | 11,958    | 11,649    |

PROCUREMENT OF WEAPONS AND TRACKED COMBAT VEHICLES, ARMY—Continued  
**Program and Financing—Continued**

| Identification code 021–2033–0–1–051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 3010 New obligations, unexpired accounts .....                       | 6,713       | 4,702     | 3,799     |
| 3011 Obligations ("upward adjustments"), expired accounts .....      | 50          |           |           |
| 3020 Outlays (gross) .....   | -5,268      | -5,011    | -4,445    |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....    | -464        |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....      | -106        |           |           |
| 3050 Unpaid obligations, end of year .....                           | 11,958      | 11,649    | 11,003    |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....    | -2          | -2        | -2        |
| 3090 Uncollected pymts, Fed sources, end of year .....               | -2          | -2        | -2        |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                          | 11,031      | 11,956    | 11,647    |
| 3200 Obligated balance, end of year .....                            | 11,956      | 11,647    | 11,001    |
| <b>Budget authority and outlays, net:</b>                            |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                   | 3,706       | 2,562     | 3,738     |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                  | 273         | 189       | 271       |
| 4011 Outlays from discretionary balances .....                       | 4,995       | 4,797     | 4,034     |
| 4020 Outlays, gross (total) .....                                    | 5,268       | 4,986     | 4,305     |
| Offsets against gross budget authority and outlays:                  |             |           |           |
| Offsetting collections (collected) from:                             |             |           |           |
| 4030 Federal sources .....   | -18         | -10       | -10       |
| 4040 Offsets against gross budget authority and outlays (total) .... | -18         | -10       | -10       |
| 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) .....                     | 3,689       | 2,552     | 3,728     |
| 4080 Outlays, net (discretionary) .....                              | 5,250       | 4,976     | 4,295     |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                   | 250         |           |           |
| Outlays, gross:  |             |           |           |
| 4101 Outlays from mandatory balances .....                           |             | 25        | 140       |
| 4180 Budget authority, net (total) .....                             | 3,939       | 2,552     | 3,728     |
| 4190 Outlays, net (total) .....                                      | 5,250       | 5,001     | 4,435     |

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

| Identification code 021–2033–0–1–051                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Direct obligations:                                      |             |           |           |
| 21.0 Travel and transportation of persons .....          | 1           | 1         | 1         |
| 25.1 Advisory and assistance services .....              | 33          | 33        | 25        |
| 25.2 Other services from non-Federal sources .....       | 25          | 25        | 25        |
| 25.3 Other goods and services from Federal sources ..... | 98          | 98        | 98        |
| 25.3 Other goods and services from Federal sources ..... | 271         | 305       | 244       |
| 25.7 Operation and maintenance of equipment .....        | 7           | 59        | 59        |
| 26.0 Supplies and materials .....                        | 89          | 81        | 42        |
| 31.0 Equipment .....                                     | 6,182       | 4,072     | 3,295     |
| 99.0 Direct obligations .....                            | 6,706       | 4,674     | 3,789     |
| 99.0 Reimbursable obligations .....                      | 7           | 28        | 10        |
| 99.9 Total new obligations, unexpired accounts .....     | 6,713       | 4,702     | 3,799     |

PROCUREMENT OF AMMUNITION, ARMY

For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$5,469,588,000, to remain available for obligation until September 30, 2029, of which \$220,061,000 shall be available for the Army National Guard and the Army Reserve.

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

| Identification code 021–2034–0–1–051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0001 Ammunition .....  | 4,762       | 4,806     | 2,976     |
| 0002 Ammunition production base support .....                      | 2,492       | 2,946     | 2,502     |
| 0799 Total direct obligations .....                                | 7,254       | 7,752     | 5,478     |
| 0801 Reimbursable program activity .....                           | 1,957       | 3,029     | 2,319     |
| 0900 Total new obligations, unexpired accounts .....               | 9,211       | 10,781    | 7,797     |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 7,774       | 6,225     | 1,428     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....    | 7,774       |           |           |
| 1010 Unobligated balance transfer to other accts [021–2035] .....  | -20         |           |           |
| 1010 Unobligated balance transfer to other accts [097–0100] .....  | -30         |           |           |
| 1011 Unobligated balance transfer from other acct [097–0100] ..... | 1,566       |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    |             | 207       |           |
| 1021 Recoveries of prior year unpaid obligations .....             | 1,220       |           |           |
| 1070 Unobligated balance (total) .....                             | 10,510      | 6,432     | 1,428     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                     |             |           |           |
| 1100 Appropriation .....   | 2,982       | 4,577     | 5,470     |
| 1120 Appropriations transferred to other acct [021–2010] .....     | -24         |           |           |
| 1160 Appropriation, discretionary (total) .....                    | 2,958       | 4,577     | 5,470     |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 150         |           |           |
| Spending authority from offsetting collections, discretionary:     |             |           |           |
| 1700 Collected .....   | 1,124       | 1,200     | 1,300     |
| 1701 Change in uncollected payments, Federal sources .....         | 892         |           |           |
| 1750 Spending auth from offsetting collections, disc (total) ..... | 2,016       | 1,200     | 1,300     |
| 1900 Budget authority (total) .....                                | 5,124       | 5,777     | 6,770     |
| 1930 Total budgetary resources available .....                     | 15,634      | 12,209    | 8,198     |
| Memorandum (non-add) entries:                                      |             |           |           |
| 1940 Unobligated balance expiring .....                            | -198        |           |           |
| 1941 Unexpired unobligated balance, end of year .....              | 6,225       | 1,428     | 401       |

**Change in obligated balance:**

|   |        |        |        |
|---|--------|--------|--------|
| Unpaid obligations:   |        |        |        |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 15,884 | 18,501 | 22,315 |
| 3010 New obligations, unexpired accounts .....                    | 9,211  | 10,781 | 7,797  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 94     |        |        |
| 3020 Outlays (gross) .....  | -5,277 | -6,967 | -8,364 |
| 3040 Recoveries of prior year unpaid obligations, unexpired ..... | -1,220 |        |        |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -191   |        |        |
| 3050 Unpaid obligations, end of year .....                        | 18,501 | 22,315 | 21,748 |
| Uncollected payments:   |        |        |        |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -3,181 | -3,700 | -3,700 |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....    | -892   |        |        |
| 3071 Change in uncollected pymts, Fed sources, expired .....      | 373    |        |        |
| 3090 Uncollected pymts, Fed sources, end of year .....            | -3,700 | -3,700 | -3,700 |
| Memorandum (non-add) entries:                                     |        |        |        |
| 3100 Obligated balance, start of year .....                       | 12,703 | 14,801 | 18,615 |
| 3200 Obligated balance, end of year .....                         | 14,801 | 18,615 | 18,048 |

**Budget authority and outlays, net:**

|  |        |        |        |
|--|--------|--------|--------|
| Discretionary:   |        |        |        |
| 4000 Budget authority, gross .....                                   | 4,974  | 5,777  | 6,770  |
| Outlays, gross:  |        |        |        |
| 4010 Outlays from new discretionary authority .....                  | 100    | 1,429  | 1,574  |
| 4011 Outlays from discretionary balances .....                       | 5,177  | 5,388  | 6,640  |
| 4020 Outlays, gross (total) .....                                    | 5,277  | 6,817  | 8,214  |
| Offsets against gross budget authority and outlays:                  |        |        |        |
| Offsetting collections (collected) from:                             |        |        |        |
| 4030 Federal sources .....   | -1,508 | -1,200 | -1,300 |
| 4033 Non-Federal sources .....                                       | -4     |        |        |
| 4040 Offsets against gross budget authority and outlays (total) .... | -1,512 | -1,200 | -1,300 |
| Additional offsets against gross budget authority only:              |        |        |        |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....       | -892   |        |        |
| 4052 Offsetting collections credited to expired accounts .....       | 388    |        |        |
| 4060 Additional offsets against budget authority only (total) .....  | -504   |        |        |
| 4070 Budget authority, net (discretionary) .....                     | 2,958  | 4,577  | 5,470  |
| 4080 Outlays, net (discretionary) .....                              | 3,765  | 5,617  | 6,914  |
| Mandatory:   |        |        |        |
| 4090 Budget authority, gross .....                                   | 150    |        |        |
| Outlays, gross:  |        |        |        |
| 4101 Outlays from mandatory balances .....                           |        | 150    | 150    |

|      |                                     |       |       |       |
|------|-------------------------------------|-------|-------|-------|
| 4180 | Budget authority, net (total) ..... | 3,108 | 4,577 | 5,470 |
| 4190 | Outlays, net (total) .....          | 3,765 | 5,767 | 7,064 |

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

| Identification code 021–2034–0–1–051 | 2025 actual   | 2026 est. | 2027 est. |       |
|--------------------------------------|---|-----------|-----------|-------|
| <b>Direct obligations:</b>           |   |           |           |       |
| 25.1                                 | Advisory and assistance services .....              | 7         | 7         | 4     |
| 25.2                                 | Other services from non-Federal sources .....       | 4         | 4         | 4     |
| 25.3                                 | Other goods and services from Federal sources ..... | 211       | 211       | 211   |
| 25.3                                 | Other goods and services from Federal sources ..... | 174       | 134       | 141   |
| 25.4                                 | Operation and maintenance of facilities .....       | 12        | 12        | 12    |
| 26.0                                 | Supplies and materials .....                        | 11        | 6         | 5     |
| 31.0                                 | Equipment .....                                     | 6,683     | 7,226     | 4,949 |
| 32.0                                 | Land and structures .....                           | 152       | 152       | 152   |
| 99.0                                 | Direct obligations .....                            | 7,254     | 7,752     | 5,478 |
| 99.0                                 | Reimbursable obligations .....                      | 1,957     | 3,029     | 2,319 |
| 99.9                                 | Total new obligations, unexpired accounts .....     | 9,211     | 10,781    | 7,797 |

**OTHER PROCUREMENT, ARMY**

*For construction, procurement, production, and modification of vehicles, including tactical, support, and non-tracked combat vehicles; the purchase of passenger motor vehicles for replacement only; communications and electronic equipment; other support equipment; spare parts, ordnance, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$12,667,053,000, to remain available for obligation until September 30, 2029, of which \$908,096,000 shall be available for the Army National Guard and the Army Reserve.*

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

| Identification code 021–2035–0–1–051    | 2025 actual   | 2026 est. | 2027 est. |        |
|---|---|-----------|-----------|--------|
| <b>Obligations by program activity:</b> |   |           |           |        |
| 0001                                    | Tactical and support vehicles .....                             | 2,470     | 1,692     | 1,445  |
| 0002                                    | Communications and electronics equipment .....                  | 5,618     | 4,725     | 7,373  |
| 0003                                    | Other support equipment .....                                   | 1,869     | 1,788     | 2,014  |
| 0004                                    | Spare parts and repair parts .....                              | 15        | 5         | 7      |
| 0799                                    | Total direct obligations .....                                  | 9,972     | 8,210     | 10,839 |
| 0801                                    | Reimbursable program activity .....                             | 84        | 156       | 167    |
| 0900                                    | Total new obligations, unexpired accounts .....                 | 10,056    | 8,366     | 11,006 |
| <b>Budgetary resources:</b>             |   |           |           |        |
| <b>Unobligated balance:</b>             |   |           |           |        |
| 1000                                    | Unobligated balance brought forward, Oct 1 .....                | 2,762     | 3,461     | 4,890  |
| 1001                                    | Discretionary unobligated balance brought fwd, Oct 1 .....      | 2,757     |           |        |
| 1010                                    | Unobligated balance transfer to other accts [097–0100] .....    | -9        |           |        |
| 1010                                    | Unobligated balance transfer to other accts [017–1319] .....    | -2        |           |        |
| 1010                                    | Unobligated balance transfer to other accts [021–2040] .....    | -41       |           |        |
| 1011                                    | Unobligated balance transfer from other acct [097–0100] .....   | 1,354     |           |        |
| 1011                                    | Unobligated balance transfer from other acct [021–2020] .....   | 1         |           |        |
| 1011                                    | Unobligated balance transfer from other acct [021–2031] .....   | 4         |           |        |
| 1011                                    | Unobligated balance transfer from other acct [021–2033] .....   | 49        |           |        |
| 1011                                    | Unobligated balance transfer from other acct [021–2034] .....   | 20        |           |        |
| 1020                                    | Adjustment of unobligated bal brought forward, Oct 1 .....      |           | 411       |        |
| 1021                                    | Recoveries of prior year unpaid obligations .....               | 387       |           |        |
| 1033                                    | Recoveries of prior year paid obligations .....                 | 6         |           |        |
| 1070                                    | Unobligated balance (total) .....                               | 4,531     | 3,872     | 4,890  |
| <b>Budget authority:</b>                |   |           |           |        |
| <b>Appropriations, discretionary:</b>   |   |           |           |        |
| 1100                                    | Appropriation .....   | 8,677     | 9,413     | 12,667 |
| 1120                                    | Appropriations transferred to other acct [097–0400] .....       | -5        |           |        |
| 1120                                    | Appropriations transferred to other acct [021–2010] .....       | -4        |           |        |
| 1121                                    | Appropriations transferred from other acct [097–0100] .....     | 34        |           |        |
| 1121                                    | Appropriations transferred from other acct [097–0105] .....     | 19        |           |        |
| 1131                                    | Unobligated balance of appropriations permanently reduced ..... |           | -135      |        |
| 1160                                    | Appropriation, discretionary (total) .....                      | 8,721     | 9,278     | 12,667 |
| <b>Appropriations, mandatory:</b>       |   |           |           |        |
| 1200                                    | Appropriation .....   | 232       |           |        |

|   |   |        |        |        |
|---|---|--------|--------|--------|
| 1220  | Appropriations transferred to other acct [011–5512] .....                             | -34    |        |        |
| 1221  | Appropriations transferred from other acct [011–5512] .....                           | 41     | 61     | 61     |
| 1230  | Appropriations and/or unobligated balance of appropriations permanently reduced ..... | -1     |        |        |
| 1260  | Appropriations, mandatory (total) .....   | 238    | 61     | 61     |
| <b>Spending authority from offsetting collections, discretionary:</b> |   |        |        |        |
| 1700  | Collected .....   | 40     | 45     | 50     |
| 1701  | Change in uncollected payments, Federal sources .....                                 | 45     |        |        |
| 1750  | Spending auth from offsetting collections, disc (total) .....                         | 85     | 45     | 50     |
| 1900  | Budget authority (total) .....  | 9,044  | 9,384  | 12,778 |
| 1930  | Total budgetary resources available .....   | 13,575 | 13,256 | 17,668 |
| <b>Memorandum (non-add) entries:</b>                                  |   |        |        |        |
| 1940  | Unobligated balance expiring .....  | -58    |        |        |
| 1941  | Unexpired unobligated balance, end of year .....                                      | 3,461  | 4,890  | 6,662  |

**Change in obligated balance:**

|                                      |  |        |        |         |
|--------------------------------------|--|--------|--------|---------|
| <b>Unpaid obligations:</b>           |  |        |        |         |
| 3000                                 | Unpaid obligations, brought forward, Oct 1 .....             | 12,570 | 12,565 | 12,939  |
| 3010                                 | New obligations, unexpired accounts .....                    | 10,056 | 8,366  | 11,006  |
| 3011                                 | Obligations ("upward adjustments"), expired accounts .....   | 148    |        |         |
| 3020                                 | Outlays (gross) .....  | -9,590 | -7,992 | -10,073 |
| 3040                                 | Recoveries of prior year unpaid obligations, unexpired ..... | -387   |        |         |
| 3041                                 | Recoveries of prior year unpaid obligations, expired .....   | -232   |        |         |
| 3050                                 | Unpaid obligations, end of year .....                        | 12,565 | 12,939 | 13,872  |
| <b>Uncollected payments:</b>         |  |        |        |         |
| 3060                                 | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -37    | -74    | -74     |
| 3070                                 | Change in uncollected pymts, Fed sources, unexpired .....    | -45    |        |         |
| 3071                                 | Change in uncollected pymts, Fed sources, expired .....      | 8      |        |         |
| 3090                                 | Uncollected pymts, Fed sources, end of year .....            | -74    | -74    | -74     |
| <b>Memorandum (non-add) entries:</b> |  |        |        |         |
| 3100                                 | Obligated balance, start of year .....                       | 12,533 | 12,491 | 12,865  |
| 3200                                 | Obligated balance, end of year .....                         | 12,491 | 12,865 | 13,798  |

**Budget authority and outlays, net:**

|  |   |       |       |        |
|--|---|-------|-------|--------|
| <b>Discretionary:</b>  |   |       |       |        |
| 4000   | Budget authority, gross .....                                       | 8,806 | 9,323 | 12,717 |
| <b>Outlays, gross:</b>   |   |       |       |        |
| 4010   | Outlays from new discretionary authority .....                      | 1,613 | 1,715 | 2,330  |
| 4011   | Outlays from discretionary balances .....                           | 7,965 | 6,159 | 7,422  |
| 4020   | Outlays, gross (total) .....  | 9,578 | 7,874 | 9,752  |
| <b>Offsets against gross budget authority and outlays:</b>     |   |       |       |        |
| <b>Offsetting collections (collected) from:</b>                |   |       |       |        |
| 4030   | Federal sources .....   | -28   | -45   | -50    |
| 4033   | Non-Federal sources .....   | -31   |       |        |
| 4040   | Offsets against gross budget authority and outlays (total) .....    | -59   | -45   | -50    |
| <b>Additional offsets against gross budget authority only:</b> |   |       |       |        |
| 4050   | Change in uncollected pymts, Fed sources, unexpired .....           | -45   |       |        |
| 4052   | Offsetting collections credited to expired accounts .....           | 13    |       |        |
| 4053   | Recoveries of prior year paid obligations, unexpired accounts ..... | 6     |       |        |
| 4060   | Additional offsets against budget authority only (total) .....      | -26   |       |        |
| 4070   | Budget authority, net (discretionary) .....                         | 8,721 | 9,278 | 12,667 |
| 4080   | Outlays, net (discretionary) .....                                  | 9,519 | 7,829 | 9,702  |
| <b>Mandatory:</b>  |   |       |       |        |
| 4090   | Budget authority, gross .....                                       | 238   | 61    | 61     |
| <b>Outlays, gross:</b>   |   |       |       |        |
| 4100   | Outlays from new mandatory authority .....                          |       | 10    | 10     |
| 4101   | Outlays from mandatory balances .....                               | 12    | 108   | 311    |
| 4110   | Outlays, gross (total) .....  | 12    | 118   | 321    |
| 4180   | Budget authority, net (total) .....                                 | 8,959 | 9,339 | 12,728 |
| 4190   | Outlays, net (total) .....  | 9,531 | 7,947 | 10,023 |

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

| Identification code 021–2035–0–1–051 | 2025 actual  | 2026 est. | 2027 est. |       |
|--------------------------------------|--|-----------|-----------|-------|
| <b>Direct obligations:</b>           |  |           |           |       |
| 21.0                                 | Travel and transportation of persons .....                 | 20        | 10        | 13    |
| 22.0                                 | Transportation of things .....                             | 96        | 121       | 161   |
| 23.1                                 | Rental payments to GSA .....                               | 1         | 1         | 1     |
| 23.3                                 | Communications, utilities, and miscellaneous charges ..... | 24        | 13        | 18    |
| 25.1                                 | Advisory and assistance services .....                     | 506       | 354       | 342   |
| 25.2                                 | Other services from non-Federal sources .....              | 658       | 630       | 840   |
| 25.3                                 | Other goods and services from Federal sources .....        | 930       | 893       | 1,189 |
| 25.3                                 | Other goods and services from Federal sources .....        | 822       | 818       | 958   |
| 25.4                                 | Operation and maintenance of facilities .....              | 80        | 77        | 102   |
| 25.7                                 | Operation and maintenance of equipment .....               | 615       | 589       | 786   |
| 26.0                                 | Supplies and materials .....                               | 699       | 1,124     | 1,520 |
| 31.0                                 | Equipment .....  | 5,511     | 3,571     | 4,897 |
| 32.0                                 | Land and structures .....                                  | 10        | 9         | 12    |

OTHER PROCUREMENT, ARMY—Continued  
Object Classification—Continued

| Identification code 021–2035–0–1–051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 99.0 Direct obligations .....                        | 9,972       | 8,210     | 10,839    |
| 99.0 Reimbursable obligations .....                  | 84          | 156       | 167       |
| 99.9 Total new obligations, unexpired accounts ..... | 10,056      | 8,366     | 11,006    |

AIRCRAFT PROCUREMENT, NAVY

For construction, procurement, production, modification, and modernization of aircraft, equipment, including ordnance, spare parts, and accessories therefor; specialized equipment; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, \$26,947,023,000, to remain available for obligation until September 30, 2029, of which \$1,755,259,000 shall be available for the Navy Reserve and the Marine Corps Reserve.

Program and Financing (in millions of dollars)

| Identification code 017–1506–0–1–051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>              |             |           |           |
| 0001 Combat aircraft .....                           | 12,004      | 9,240     | 10,872    |
| 0003 Trainer aircraft .....                          | 303         | 6         | 2         |
| 0004 Other aircraft .....                            | 625         | 1,414     | 2,358     |
| 0005 Modification of aircraft .....                  | 4,837       | 4,448     | 5,615     |
| 0006 Aircraft spares and repair parts .....          | 2,070       | 2,054     | 3,758     |
| 0007 Aircraft support equipment and facilities ..... | 1,170       | 914       | 1,034     |
| 0799 Total direct obligations .....                  | 21,009      | 18,076    | 23,639    |
| 0801 Reimbursable program activity .....             |             | 7         | 7         |
| 0900 Total new obligations, unexpired accounts ..... | 21,009      | 18,083    | 23,646    |

Budgetary resources:

|  |        |        |        |
|--|--------|--------|--------|
| Unobligated balance:   |        |        |        |
| 1000 Unobligated balance brought forward, Oct 1 .....                | 11,316 | 7,278  | 6,316  |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....      | 11,313 |        |        |
| 1010 Unobligated balance transfer to other accts [017–1319] .....    | -4     |        |        |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....      |        | 160    |        |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....      |        | -136   |        |
| 1021 Recoveries of prior year unpaid obligations .....               | 674    |        |        |
| 1070 Unobligated balance (total) .....                               | 11,986 | 7,302  | 6,316  |
| Budget authority:  |        |        |        |
| Appropriations, discretionary:                                       |        |        |        |
| 1100 Appropriation .....   | 15,919 | 17,240 | 26,947 |
| 1120 Appropriations transferred to other acct [017–1105] .....       | -4     |        |        |
| 1131 Unobligated balance of appropriations permanently reduced ..... | -52    | -156   |        |
| 1160 Appropriation, discretionary (total) .....                      | 15,863 | 17,084 | 26,947 |
| Appropriations, mandatory:   |        |        |        |
| 1200 Appropriation .....   | 445    |        |        |
| 1220 Appropriations transferred to other acct [011–5512] .....       | -5     |        |        |
| 1221 Appropriations transferred from other acct [011–5512] .....     | 5      | 6      | 6      |
| 1260 Appropriations, mandatory (total) .....                         | 445    | 6      | 6      |
| Spending authority from offsetting collections, discretionary:       |        |        |        |
| 1700 Collected .....   |        | 7      | 7      |
| 1900 Budget authority (total) .....                                  | 16,308 | 17,097 | 26,960 |
| 1930 Total budgetary resources available .....                       | 28,294 | 24,399 | 33,276 |
| Memorandum (non-add) entries:  |        |        |        |
| 1940 Unobligated balance expiring .....                              | -7     |        |        |
| 1941 Unexpired unobligated balance, end of year .....                | 7,278  | 6,316  | 9,630  |

Change in obligated balance:

|   |         |         |         |
|---|---------|---------|---------|
| Unpaid obligations:   |         |         |         |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 27,949  | 30,622  | 29,913  |
| 3010 New obligations, unexpired accounts .....                    | 21,009  | 18,083  | 23,646  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 334     |         |         |
| 3020 Outlays (gross) .....  | -17,163 | -18,792 | -21,066 |
| 3040 Recoveries of prior year unpaid obligations, unexpired ..... | -674    |         |         |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -833    |         |         |
| 3050 Unpaid obligations, end of year .....                        | 30,622  | 29,913  | 32,493  |

Memorandum (non-add) entries:

|   |        |        |        |
|---|--------|--------|--------|
| 3100 Obligated balance, start of year ..... | 27,949 | 30,622 | 29,913 |
| 3200 Obligated balance, end of year .....   | 30,622 | 29,913 | 32,493 |

Budget authority and outlays, net:

|   |        |        |        |
|---|--------|--------|--------|
| Discretionary:  |        |        |        |
| 4000 Budget authority, gross .....                                    | 15,863 | 17,091 | 26,954 |
| Outlays, gross:   |        |        |        |
| 4010 Outlays from new discretionary authority .....                   | 2,362  | 2,570  | 4,049  |
| 4011 Outlays from discretionary balances .....                        | 14,764 | 16,005 | 16,929 |
| 4020 Outlays, gross (total) .....                                     | 17,126 | 18,575 | 20,978 |
| Offsets against gross budget authority and outlays:                   |        |        |        |
| Offsetting collections (collected) from:                              |        |        |        |
| 4030 Federal sources .....  |        | -7     | -7     |
| 4040 Offsets against gross budget authority and outlays (total) ..... |        | -7     | -7     |
| Mandatory:  |        |        |        |
| 4090 Budget authority, gross .....                                    | 445    | 6      | 6      |
| Outlays, gross:   |        |        |        |
| 4100 Outlays from new mandatory authority .....                       |        | 1      | 1      |
| 4101 Outlays from mandatory balances .....                            | 37     | 216    | 87     |
| 4110 Outlays, gross (total) .....                                     | 37     | 217    | 88     |
| 4180 Budget authority, net (total) .....                              | 16,308 | 17,090 | 26,953 |
| 4190 Outlays, net (total) .....                                       | 17,163 | 18,785 | 21,059 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 16,308      | 17,090    | 26,953    |
| Outlays .....                           | 17,163      | 18,785    | 21,059    |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 7,454     |
| Outlays .....                           |             |           | 1,118     |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 16,308      | 17,090    | 34,407    |
| Outlays .....                           | 17,163      | 18,785    | 22,177    |

Object Classification (in millions of dollars)

| Identification code 017–1506–0–1–051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:   |             |           |           |
| 22.0 Transportation of things .....                             | 12          | 5         | 9         |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 11          |           | 1         |
| 25.1 Advisory and assistance services .....                     | 714         | 133       | 623       |
| 25.2 Other services from non-Federal sources .....              | 2           | 3         | 3         |
| 25.3 Other goods and services from Federal sources .....        | 1,059       | 111       | 10,321    |
| 25.3 Other goods and services from Federal sources .....        | 1,201       | 1,484     |           |
| 25.4 Operation and maintenance of facilities .....              | 4           |           |           |
| 25.5 Research and development contracts .....                   | 44          | 2         | 3         |
| 25.7 Operation and maintenance of equipment .....               | 108         | 1         | 52        |
| 26.0 Supplies and materials .....                               | 3,952       | 2,144     | 4,468     |
| 31.0 Equipment .....  | 13,902      | 14,193    | 8,159     |
| 99.0 Direct obligations .....                                   | 21,009      | 18,076    | 23,639    |
| 99.0 Reimbursable obligations .....                             |             | 7         | 7         |
| 99.9 Total new obligations, unexpired accounts .....            | 21,009      | 18,083    | 23,646    |

AIRCRAFT PROCUREMENT, NAVY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 017–1506–4–1–051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Combat aircraft .....   |             |           | 5,862     |
| 0004 Other Aircraft .....  |             |           | 1,190     |
| 0005 Modification of aircraft .....                                      |             |           | 162       |
| 0006 Aircraft spares and repair parts .....                              |             |           | 240       |
| 0900 Total new obligations, unexpired accounts (object class 31.0) ..... |             |           | 7,454     |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 7,454     |
| 1930 Total budgetary resources available .....                           |             |           | 7,454     |

|   |  |        |  |
|---|--|--------|--|
| <b>Change in obligated balance:</b>       |  |        |  |
| Unpaid obligations:                       |  |        |  |
| 3010                                      | New obligations, unexpired accounts .....  | 7,454  |  |
| 3020                                      | Outlays (gross) .....                      | -1,118 |  |
| 3050                                      | Unpaid obligations, end of year .....      | 6,336  |  |
| Memorandum (non-add) entries:             |  |        |  |
| 3200                                      | Obligated balance, end of year .....       | 6,336  |  |
| <b>Budget authority and outlays, net:</b> |  |        |  |
| Mandatory:                                |  |        |  |
| 4090                                      | Budget authority, gross .....              | 7,454  |  |
| Outlays, gross:                           |  |        |  |
| 4100                                      | Outlays from new mandatory authority ..... | 1,118  |  |
| 4180                                      | Budget authority, net (total) .....        | 7,454  |  |
| 4190                                      | Outlays, net (total) .....                 | 1,118  |  |

**WEAPONS PROCUREMENT, NAVY**

*For construction, procurement, production, modification, and modernization of missiles, torpedoes, other weapons, and related support equipment including spare parts, and accessories therefor; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, \$11,769,111,000, to remain available for obligation until September 30, 2029.*

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

| Identification code 017-1507-0-1-051                           | 2025 actual   | 2026 est. | 2027 est. |        |
|--|---|-----------|-----------|--------|
| <b>Obligations by program activity:</b>                        |   |           |           |        |
| 0001   | Ballistic missiles .....  | 1,753     | 2,712     | 4,045  |
| 0002   | Other missiles .....  | 4,670     | 5,965     | 5,347  |
| 0003   | Torpedoes and related equipment .....                           | 746       | 1,384     | 1,103  |
| 0004   | Other weapons .....   | 221       | 193       | 185    |
| 0006   | Spares and repair parts .....                                   | 175       | 251       | 227    |
| 0799   | Total direct obligations .....                                  | 7,565     | 10,505    | 10,907 |
| 0801   | Reimbursable program activity .....                             | 56        | 65        | 32     |
| 0900   | Total new obligations, unexpired accounts .....                 | 7,621     | 10,570    | 10,939 |
| <b>Budgetary resources:</b>                                    |   |           |           |        |
| Unobligated balance:   |   |           |           |        |
| 1000   | Unobligated balance brought forward, Oct 1 .....                | 2,995     | 5,480     | 1,965  |
| 1001   | Discretionary unobligated balance brought fwd, Oct 1 .....      | 2,994     |           |        |
| 1010   | Unobligated balance transfer to other accts [017-1611] .....    | -5        |           |        |
| 1010   | Unobligated balance transfer to other accts [017-1810] .....    | -115      |           |        |
| 1011   | Unobligated balance transfer from other acct [097-0100] .....   | 811       |           |        |
| 1020   | Adjustment of unobligated bal brought forward, Oct 1 .....      |           | 1,125     |        |
| 1021   | Recoveries of prior year unpaid obligations .....               | 164       |           |        |
| 1070   | Unobligated balance (total) .....                               | 3,850     | 6,605     | 1,965  |
| Budget authority:  |   |           |           |        |
| Appropriations, discretionary:                                 |   |           |           |        |
| 1100   | Appropriation .....   | 6,349     | 6,087     | 11,769 |
| 1120   | Appropriations transferred to other acct [017-1105] .....       | -35       |           |        |
| 1120   | Appropriations transferred to other acct [017-1453] .....       | -5        |           |        |
| 1120   | Appropriations transferred to other acct [021-2020] .....       | -12       |           |        |
| 1131   | Unobligated balance of appropriations permanently reduced ..... |           | -203      |        |
| 1160   | Appropriation, discretionary (total) .....                      | 6,297     | 5,884     | 11,769 |
| Appropriations, mandatory:                                     |   |           |           |        |
| 1200   | Appropriation .....   | 2,979     |           |        |
| 1221   | Appropriations transferred from other acct [011-5512] .....     | 6         |           | 6      |
| 1260   | Appropriations, mandatory (total) .....                         | 2,979     | 6         | 6      |
| Spending authority from offsetting collections, discretionary: |   |           |           |        |
| 1700   | Collected .....   | 38        | 40        | 45     |
| 1900   | Budget authority (total) .....                                  | 9,314     | 5,930     | 11,820 |
| 1930   | Total budgetary resources available .....                       | 13,164    | 12,535    | 13,785 |
| Memorandum (non-add) entries:                                  |   |           |           |        |
| 1940   | Unobligated balance expiring .....                              | -63       |           |        |
| 1941   | Unexpired unobligated balance, end of year .....                | 5,480     | 1,965     | 2,846  |

|                                     |  |       |        |        |
|-------------------------------------|--|-------|--------|--------|
| <b>Change in obligated balance:</b> |  |       |        |        |
| Unpaid obligations:                 |  |       |        |        |
| 3000                                | Unpaid obligations, brought forward, Oct 1 .....           | 9,267 | 11,315 | 15,719 |
| 3010                                | New obligations, unexpired accounts .....                  | 7,621 | 10,570 | 10,939 |
| 3011                                | Obligations ("upward adjustments"), expired accounts ..... | 36    |        |        |

|                               |  |        |        |        |
|-------------------------------|--|--------|--------|--------|
| 3020                          | Outlays (gross) .....  | -5,367 | -6,166 | -8,140 |
| 3040                          | Recoveries of prior year unpaid obligations, unexpired ..... | -164   |        |        |
| 3041                          | Recoveries of prior year unpaid obligations, expired .....   | -78    |        |        |
| 3050                          | Unpaid obligations, end of year .....                        | 11,315 | 15,719 | 18,518 |
| Uncollected payments:         |  |        |        |        |
| 3060                          | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -2     | -4     | -4     |
| 3071                          | Change in uncollected pymts, Fed sources, expired .....      | -2     |        |        |
| 3090                          | Uncollected pymts, Fed sources, end of year .....            | -4     | -4     | -4     |
| Memorandum (non-add) entries: |  |        |        |        |
| 3100                          | Obligated balance, start of year .....                       | 9,265  | 11,311 | 15,715 |
| 3200                          | Obligated balance, end of year .....                         | 11,311 | 15,715 | 18,514 |

**Budget authority and outlays, net:**

|   |  |       |       |        |
|---|--|-------|-------|--------|
| Discretionary:                                      |  |       |       |        |
| 4000  | Budget authority, gross .....                                    | 6,335 | 5,924 | 11,814 |
| Outlays, gross:                                     |  |       |       |        |
| 4010  | Outlays from new discretionary authority .....                   | 1,037 | 923   | 1,810  |
| 4011  | Outlays from discretionary balances .....                        | 4,330 | 4,807 | 5,653  |
| 4020  | Outlays, gross (total) .....                                     | 5,367 | 5,730 | 7,463  |
| Offsets against gross budget authority and outlays: |  |       |       |        |
| Offsetting collections (collected) from:            |  |       |       |        |
| 4030  | Federal sources .....  | -38   | -40   | -45    |
| 4040  | Offsets against gross budget authority and outlays (total) ..... | -38   | -40   | -45    |
| Mandatory:  |  |       |       |        |
| 4090  | Budget authority, gross .....                                    | 2,979 | 6     | 6      |
| Outlays, gross:                                     |  |       |       |        |
| 4100  | Outlays from new mandatory authority .....                       |       | 1     | 1      |
| 4101  | Outlays from mandatory balances .....                            |       | 435   | 676    |
| 4110  | Outlays, gross (total) .....                                     |       | 436   | 677    |
| 4180  | Budget authority, net (total) .....                              | 9,276 | 5,890 | 11,775 |
| 4190  | Outlays, net (total) .....                                       | 5,329 | 6,126 | 8,095  |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 9,276       | 5,890     | 11,775    |
| Outlays .....                           | 5,329       | 6,126     | 8,095     |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 10,850    |
| Outlays .....                           |             |           | 1,628     |
| <b>Total:</b>                           |             |           |           |
| Budget Authority .....                  | 9,276       | 5,890     | 22,625    |
| Outlays .....                           | 5,329       | 6,126     | 9,723     |

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

| Identification code 017-1507-0-1-051 | 2025 actual  | 2026 est. | 2027 est. |        |
|--------------------------------------|--|-----------|-----------|--------|
| Direct obligations:                  |  |           |           |        |
| 22.0                                 | Transportation of things .....                             | 4         | 3         | 4      |
| 23.3                                 | Communications, utilities, and miscellaneous charges ..... | 1         |           |        |
| 25.1                                 | Advisory and assistance services .....                     | 142       | 105       | 67     |
| 25.2                                 | Other services from non-Federal sources .....              | 3         |           |        |
| 25.3                                 | Other goods and services from Federal sources .....        | 488       | 63        | 668    |
| 25.3                                 | Other goods and services from Federal sources .....        | 139       | 143       |        |
| 25.4                                 | Operation and maintenance of facilities .....              | 9         |           | 3      |
| 25.5                                 | Research and development contracts .....                   | 40        | 5         |        |
| 25.7                                 | Operation and maintenance of equipment .....               | 264       | 1         | 699    |
| 26.0                                 | Supplies and materials .....                               | 3,204     | 1,538     | 4,046  |
| 31.0                                 | Equipment .....  | 3,156     | 8,647     | 5,420  |
| 32.0                                 | Land and structures .....                                  | 116       |           |        |
| 99.0                                 | Direct obligations .....                                   | 7,566     | 10,505    | 10,907 |
| 99.0                                 | Reimbursable obligations .....                             | 55        | 65        | 32     |
| 99.9                                 | Total new obligations, unexpired accounts .....            | 7,621     | 10,570    | 10,939 |

**WEAPONS PROCUREMENT, NAVY**

(Legislative proposal, subject to PAYGO)

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

| Identification code 017-1507-4-1-051    | 2025 actual   | 2026 est. | 2027 est. |        |
|---|---|-----------|-----------|--------|
| <b>Obligations by program activity:</b> |   |           |           |        |
| 0002                                    | Other missiles .....  |           |           | 10,850 |
| 0900                                    | Total new obligations, unexpired accounts (object class 31.0) ..... |           |           | 10,850 |

WEAPONS PROCUREMENT, NAVY—Continued  
Program and Financing—Continued

| Identification code 017-1507-4-1-051      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Budgetary resources:</b>               |             |           |           |
| Budget authority:                         |             |           |           |
| Appropriations, mandatory:                |             |           |           |
| 1200                                      |             |           | 10,850    |
| 1930                                      |             |           | 10,850    |
| <b>Change in obligated balance:</b>       |             |           |           |
| Unpaid obligations:                       |             |           |           |
| 3010                                      |             |           | 10,850    |
| 3020                                      |             |           | -1,628    |
| 3050                                      |             |           | 9,222     |
| Memorandum (non-add) entries:             |             |           |           |
| 3200                                      |             |           | 9,222     |
| <b>Budget authority and outlays, net:</b> |             |           |           |
| Mandatory:                                |             |           |           |
| 4090                                      |             |           | 10,850    |
| Outlays, gross:                           |             |           |           |
| 4100                                      |             |           | 1,628     |
| 4180                                      |             |           | 10,850    |
| 4190                                      |             |           | 1,628     |

PROCUREMENT OF AMMUNITION, NAVY AND MARINE CORPS

For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$1,958,597,000, to remain available for obligation until September 30, 2029, of which \$474,000 shall be available for the Navy Reserve and the Marine Corps Reserve.

Program and Financing (in millions of dollars)

| Identification code 017-1508-0-1-051                           | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                        |             |           |           |
| 0001   | 1,341       | 834       | 826       |
| 0002   | 1,180       | 606       | 1,023     |
| 0799   | 2,521       | 1,440     | 1,849     |
| 0801   | 16          | 35        | 29        |
| 0900   | 2,537       | 1,475     | 1,878     |
| <b>Budgetary resources:</b>                                    |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000   | 1,151       | 456       | 345       |
| 1001   | 1,151       |           |           |
| 1010   | -97         |           |           |
| 1011   | 259         |           |           |
| 1011   | 2           |           |           |
| 1020   |             | 225       |           |
| 1021   | 88          |           |           |
| 1070   | 1,403       | 681       | 345       |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                 |             |           |           |
| 1100   | 1,599       | 1,099     | 1,959     |
| Appropriations, mandatory:                                     |             |           |           |
| 1200   | 22          |           |           |
| Spending authority from offsetting collections, discretionary: |             |           |           |
| 1700   | 36          | 40        | 45        |
| 1701   | 4           |           |           |
| 1750   | 40          | 40        | 45        |
| 1900   | 1,661       | 1,139     | 2,004     |
| 1930   | 3,064       | 1,820     | 2,349     |
| Memorandum (non-add) entries:                                  |             |           |           |
| 1940   | -71         |           |           |

| 1941                                | Unexpired unobligated balance, end of year .....             | 456   | 345    | 471    |
|-------------------------------------|--|-------|--------|--------|
| <b>Change in obligated balance:</b> |  |       |        |        |
| Unpaid obligations:                 |  |       |        |        |
| 3000                                | Unpaid obligations, brought forward, Oct 1 .....             | 2,806 | 4,256  | 4,139  |
| 3010                                | New obligations, unexpired accounts .....                    | 2,537 | 1,475  | 1,878  |
| 3011                                | Obligations ("upward adjustments"), expired accounts .....   | 6     |        |        |
| 3020                                | Outlays (gross) .....  | -985  | -1,592 | -1,740 |
| 3040                                | Recoveries of prior year unpaid obligations, unexpired ..... | -88   |        |        |
| 3041                                | Recoveries of prior year unpaid obligations, expired .....   | -20   |        |        |
| 3050                                | Unpaid obligations, end of year .....                        | 4,256 | 4,139  | 4,277  |
| Uncollected payments:               |  |       |        |        |
| 3060                                | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -8    | -6     | -6     |
| 3070                                | Change in uncollected pymts, Fed sources, unexpired .....    | -4    |        |        |
| 3071                                | Change in uncollected pymts, Fed sources, expired .....      | 6     |        |        |
| 3090                                | Uncollected pymts, Fed sources, end of year .....            | -6    | -6     | -6     |
| Memorandum (non-add) entries:       |  |       |        |        |
| 3100                                | Obligated balance, start of year .....                       | 2,798 | 4,250  | 4,133  |
| 3200                                | Obligated balance, end of year .....                         | 4,250 | 4,133  | 4,271  |

Budget authority and outlays, net:

| 4000  | Budget authority, gross .....                                   | 1,639 | 1,139 | 2,004 |
|---|---|-------|-------|-------|
| Outlays, gross:   |   |       |       |       |
| 4010  | Outlays from new discretionary authority .....                  | 100   | 117   | 182   |
| 4011  | Outlays from discretionary balances .....                       | 885   | 1,335 | 1,451 |
| 4020  | Outlays, gross (total) .....                                    | 985   | 1,452 | 1,633 |
| Offsets against gross budget authority and outlays:     |   |       |       |       |
| Offsetting collections (collected) from:                |   |       |       |       |
| 4030  | Federal sources .....   | -20   | -40   | -45   |
| 4033  | Non-Federal sources .....                                       | -20   |       |       |
| 4040  | Offsets against gross budget authority and outlays (total) .... | -40   | -40   | -45   |
| Additional offsets against gross budget authority only: |   |       |       |       |
| 4050  | Change in uncollected pymts, Fed sources, unexpired .....       | -4    |       |       |
| 4052  | Offsetting collections credited to expired accounts .....       | 4     |       |       |
| 4070  | Budget authority, net (discretionary) .....                     | 1,599 | 1,099 | 1,959 |
| 4080  | Outlays, net (discretionary) .....                              | 945   | 1,412 | 1,588 |
| Mandatory:  |   |       |       |       |
| 4090  | Budget authority, gross .....                                   | 22    |       |       |
| Outlays, gross:   |   |       |       |       |
| 4101  | Outlays from mandatory balances .....                           |       | 140   | 107   |
| 4180  | Budget authority, net (total) .....                             | 1,621 | 1,099 | 1,959 |
| 4190  | Outlays, net (total) .....                                      | 945   | 1,552 | 1,695 |

Object Classification (in millions of dollars)

| Identification code 017-1508-0-1-051 | 2025 actual   | 2026 est. | 2027 est. |       |
|--------------------------------------|---|-----------|-----------|-------|
| <b>Direct obligations:</b>           |   |           |           |       |
| 22.0                                 | Transportation of things .....                      | 14        | 3         | 5     |
| 25.1                                 | Advisory and assistance services .....              | 13        | 13        | 22    |
| 25.3                                 | Other goods and services from Federal sources ..... | 13        | 13        | 102   |
| 25.3                                 | Other goods and services from Federal sources ..... | 280       | 63        |       |
| 25.7                                 | Operation and maintenance of equipment .....        | 1         |           |       |
| 26.0                                 | Supplies and materials .....                        | 1,536     | 1,346     | 1,694 |
| 31.0                                 | Equipment .....                                     | 664       | 2         | 26    |
| 99.0                                 | Direct obligations .....                            | 2,521     | 1,440     | 1,849 |
| 99.0                                 | Reimbursable obligations .....                      | 16        | 35        | 29    |
| 99.9                                 | Total new obligations, unexpired accounts .....     | 2,537     | 1,475     | 1,878 |

SHIPBUILDING AND CONVERSION, NAVY

For expenses necessary for the construction, acquisition, or conversion of vessels as authorized by law, including armor and armament thereof, plant equipment, appliances, and machine tools and installation thereof in public and private plants; reserve plant and Government and contractor-owned equipment layaway; procurement of critical, long lead time components and designs for vessels to be constructed or converted in the future; and expansion of public and private plants, including land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title, \$60,176,117,000, to remain available for obligation until September 30, 2031: Provided, That additional obligations may be incurred after September 30, 2031, for engineering services, tests, evaluations, and other such budgeted work that must be performed in the final stage of ship construction.

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

| Identification code 017-1611-0-1-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>   |             |           |           |
| 0001 Fleet ballistic missile ships .....  |             | 6,032     | 11,532    |
| 0002 Other warships .....   | 30,081      | 26,934    | 21,138    |
| 0003 Amphibious ships .....   | 1,932       | 4,648     | 4,242     |
| 0005 Auxiliaries, craft, and prior-year program costs .....                     | 3,586       | 8,261     | 8,582     |
| 0799 Total direct obligations .....   | 35,599      | 45,875    | 45,494    |
| 0900 Total new obligations, unexpired accounts .....                            | 35,599      | 45,875    | 45,494    |
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                           | 23,004      | 37,429    | 17,241    |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....                 | 23,004      |           |           |
| 1011 Unobligated balance transfer from other acct [017-1109] ....               | 6           |           |           |
| 1011 Unobligated balance transfer from other acct [017-1319] ....               | 24          |           |           |
| 1011 Unobligated balance transfer from other acct [017-1507] ....               | 5           |           |           |
| 1011 Unobligated balance transfer from other acct [017-1810] ....               | 8           |           |           |
| 1012 Unobligated balance transfers between expired and unexpired accounts ..... | 1,148       |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....                 |             | 1,100     |           |
| 1021 Recoveries of prior year unpaid obligations .....                          | 3,871       |           |           |
| 1070 Unobligated balance (total) .....  | 28,066      | 38,529    | 17,241    |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:  |             |           |           |
| 1100 Appropriation .....  | 39,023      | 27,152    | 60,176    |
| 1120 Appropriations transferred to other acct [017-1612] .....                  | -9,581      |           |           |
| 1131 Unobligated balance of appropriations permanently reduced .....            |             | -2,565    |           |
| 1160 Appropriation, discretionary (total) .....                                 | 29,442      | 24,587    | 60,176    |
| Appropriations, mandatory:  |             |           |           |
| 1200 Appropriation .....  | 16,830      |           |           |
| 1900 Budget authority (total) .....   | 46,272      | 24,587    | 60,176    |
| 1930 Total budgetary resources available .....                                  | 74,338      | 63,116    | 77,417    |
| Memorandum (non-add) entries:   |             |           |           |
| 1940 Unobligated balance expiring .....   | -1,310      |           |           |
| 1941 Unexpired unobligated balance, end of year .....                           | 37,429      | 17,241    | 31,923    |
| <b>Change in obligated balance:</b>   |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                           | 59,382      | 70,068    | 90,555    |
| 3010 New obligations, unexpired accounts .....                                  | 35,599      | 45,875    | 45,494    |
| 3011 Obligations ("upward adjustments"), expired accounts .....                 | 17          |           |           |
| 3020 Outlays (gross) .....  | -20,887     | -25,388   | -31,308   |
| 3030 Unpaid obligations transferred to other accts [097-9999] ....              | -5,784      |           |           |
| 3031 Unpaid obligations transferred from other accts [097-9999] .....           | 5,784       |           |           |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....               | -3,871      |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....                 | -172        |           |           |
| 3050 Unpaid obligations, end of year .....                                      | 70,068      | 90,555    | 104,741   |
| Memorandum (non-add) entries:   |             |           |           |
| 3100 Obligated balance, start of year .....                                     | 59,382      | 70,068    | 90,555    |
| 3200 Obligated balance, end of year .....                                       | 70,068      | 90,555    | 104,741   |
| <b>Budget authority and outlays, net:</b>                                       |             |           |           |
| Discretionary:  |             |           |           |
| 4000 Budget authority, gross .....  | 29,442      | 24,587    | 60,176    |
| Outlays, gross:   |             |           |           |
| 4010 Outlays from new discretionary authority .....                             | 3,242       | 738       | 1,805     |
| 4011 Outlays from discretionary balances .....                                  | 17,645      | 24,206    | 28,216    |
| 4020 Outlays, gross (total) .....   | 20,887      | 24,944    | 30,021    |
| Offsets against gross budget authority and outlays:                             |             |           |           |
| Offsetting collections (collected) from:  |             |           |           |
| 4033 Non-Federal sources .....  | -5          |           |           |
| 4040 Offsets against gross budget authority and outlays (total) ....            | -5          |           |           |
| Additional offsets against gross budget authority only:                         |             |           |           |
| 4052 Offsetting collections credited to expired accounts .....                  | 5           |           |           |
| 4060 Additional offsets against budget authority only (total) .....             | 5           |           |           |
| 4070 Budget authority, net (discretionary) .....                                | 29,442      | 24,587    | 60,176    |
| 4080 Outlays, net (discretionary) .....   | 20,882      | 24,944    | 30,021    |
| Mandatory:  |             |           |           |
| 4090 Budget authority, gross .....  | 16,830      |           |           |
| Outlays, gross:   |             |           |           |
| 4101 Outlays from mandatory balances .....                                      |             | 444       | 1,287     |
| 4180 Budget authority, net (total) .....  | 46,272      | 24,587    | 60,176    |
| 4190 Outlays, net (total) .....   | 20,882      | 25,388    | 31,308    |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 46,272      | 24,587    | 60,176    |
| Outlays .....                           | 20,882      | 25,388    | 31,308    |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 5,648     |
| Outlays .....                           |             |           | 169       |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 46,272      | 24,587    | 65,824    |
| Outlays .....                           | 20,882      | 25,388    | 31,477    |

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

| Identification code 017-1611-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:   |             |           |           |
| 21.0 Travel and transportation of persons .....                 | 1           |           |           |
| 22.0 Transportation of things .....                             | 8           |           |           |
| 23.0 Rental payments to others .....                            | 10          |           |           |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 18          | 1         | 11        |
| 25.1 Advisory and assistance services .....                     | 746         | 202       | 84        |
| 25.2 Other services from non-Federal sources .....              | 382         |           | 54        |
| 25.3 Other goods and services from Federal sources .....        |             | 93        | 226       |
| 25.3 Other goods and services from Federal sources .....        | 1,261       | 924       | 1,899     |
| 25.4 Operation and maintenance of facilities .....              | 5           | 8         | 1         |
| 25.5 Research and development contracts .....                   | 40          | 23        | 5         |
| 25.7 Operation and maintenance of equipment .....               | 92          | 2         | 5         |
| 26.0 Supplies and materials .....                               | 965         | 77        | 317       |
| 31.0 Equipment .....  | 31,970      | 44,545    | 42,892    |
| 32.0 Land and structures .....                                  | 101         |           |           |
| 99.9 Total new obligations, unexpired accounts .....            | 35,599      | 45,875    | 45,494    |

**SHIPBUILDING AND CONVERSION, NAVY**  
(Legislative proposal, subject to PAYGO)

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

| Identification code 017-1611-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0002 Other Warships .....  |             |           | 5,648     |
| 0900 Total new obligations, unexpired accounts (object class 31.0) ..... |             |           | 5,648     |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 5,648     |
| 1930 Total budgetary resources available .....                           |             |           | 5,648     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 5,648     |
| 3020 Outlays (gross) .....   |             |           | -169      |
| 3050 Unpaid obligations, end of year .....                               |             |           | 5,479     |
| Memorandum (non-add) entries:  |             |           |           |
| 3200 Obligated balance, end of year .....                                |             |           | 5,479     |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       |             |           | 5,648     |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             |           | 169       |
| 4180 Budget authority, net (total) .....                                 |             |           | 5,648     |
| 4190 Outlays, net (total) .....  |             |           | 169       |

**NATIONAL SEA-BASED DETERRENCE FUND**

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

| Identification code 017-1612-0-1-051     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>  |             |           |           |
| 0001 Fleet ballistic missile ships ..... | 9,001       | 13        | 249       |

NATIONAL SEA-BASED DETERRENCE FUND—Continued  
Program and Financing—Continued

Table with columns: Identification code 017-1612-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include Budgetary resources, Unobligated balance, and Budget authority.

Table with columns: Identification code 017-1612-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include Change in obligated balance, Unpaid obligations, and Memorandum (non-add) entries.

Table with columns: Identification code 017-1612-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include Budget authority and outlays, net: Discretionary, Outlays, gross, and Outlays, net (total).

Object Classification (in millions of dollars)

Table with columns: Identification code 017-1612-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include Direct obligations: 21.0 Travel and transportation of persons, 25.1 Advisory and assistance services, etc.

MARITIME INDUSTRIAL BASE FUND

Program and Financing (in millions of dollars)

Table with columns: Identification code 017-1613-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity, Budgetary resources, and Budget authority.

Table with columns: 1941, Memorandum (non-add) entries: Unexpired unobligated balance, end of year, 3,345, 4,267, 3,971

Table with columns: 3010, 3020, 3050, 3200. Rows include Change in obligated balance: Unpaid obligations, New obligations, unexpired accounts, etc.

Table with columns: 4090, 4101, 4180, 4190. Rows include Budget authority and outlays, net: Mandatory, Budget authority, gross, Outlays, gross, etc.

OTHER PROCUREMENT, NAVY

For procurement, production, and modernization of support equipment and materials not otherwise provided for, Navy ordnance (except ordnance for new aircraft, new ships, and ships authorized for conversion); the purchase of passenger motor vehicles for replacement only; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, \$18,866,679,000, to remain available for obligation until September 30, 2029: Provided, That funds provided under this heading are also available for the maintenance, repair, and modernization of non-nuclear surface-based ships conducted at privately owned shipyards.

Program and Financing (in millions of dollars)

Table with columns: Identification code 017-1810-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity: 0001 Ships support equipment, 0002 Communications and electronics equipment, etc.

Table with columns: 1000, 1001, 1010, 1011, 1012, 1020, 1021, 1070, 1100, 1120, 1121, 1122, 1131, 1160, 1200, 1221. Rows include Budgetary resources: Unobligated balance, Budget authority, Appropriations, discretionary, etc.

|      |   |        |        |        |
|------|---|--------|--------|--------|
| 1230 | Appropriations and/or unobligated balance of appropriations permanently reduced ..... | -1     |        |        |
| 1260 | Appropriations, mandatory (total) .....   | 5,472  | 76     | 76     |
|      | Spending authority from offsetting collections, discretionary:                        |        |        |        |
| 1700 | Collected .....   | 78     | 80     | 100    |
| 1701 | Change in uncollected payments, Federal sources .....                                 | 157    |        |        |
| 1750 | Spending auth from offsetting collections, disc (total) .....                         | 235    | 80     | 100    |
| 1900 | Budget authority (total) .....  | 20,792 | 14,850 | 19,043 |
| 1930 | Total budgetary resources available .....   | 26,580 | 24,325 | 23,350 |
|      | Memorandum (non-add) entries:   |        |        |        |
| 1940 | Unobligated balance expiring .....  | -65    |        |        |
| 1941 | Unexpired unobligated balance, end of year .....                                      | 9,088  | 4,307  | 5,082  |

**Change in obligated balance:**

|                               |   |         |         |         |
|-------------------------------|---|---------|---------|---------|
| Unpaid obligations:           |   |         |         |         |
| 3000                          | Unpaid obligations, brought forward, Oct 1 .....              | 16,428  | 19,454  | 24,108  |
| 3001                          | Adjustments to unpaid obligations brought forward, Oct 1 .... | -3      |         |         |
| 3010                          | New obligations, unexpired accounts .....                     | 17,427  | 20,018  | 18,268  |
| 3011                          | Obligations ("upward adjustments"), expired accounts .....    | 124     |         |         |
| 3020                          | Outlays (gross) .....   | -13,180 | -15,364 | -17,109 |
| 3040                          | Recoveries of prior year unpaid obligations, unexpired .....  | -958    |         |         |
| 3041                          | Recoveries of prior year unpaid obligations, expired .....    | -384    |         |         |
| 3050                          | Unpaid obligations, end of year .....                         | 19,454  | 24,108  | 25,267  |
| Uncollected payments:         |   |         |         |         |
| 3060                          | Uncollected pymts, Fed sources, brought forward, Oct 1 .....  | -286    | -389    | -389    |
| 3070                          | Change in uncollected pymts, Fed sources, unexpired .....     | -157    |         |         |
| 3071                          | Change in uncollected pymts, Fed sources, expired .....       | 54      |         |         |
| 3090                          | Uncollected pymts, Fed sources, end of year .....             | -389    | -389    | -389    |
| Memorandum (non-add) entries: |   |         |         |         |
| 3100                          | Obligated balance, start of year .....                        | 16,139  | 19,065  | 23,719  |
| 3200                          | Obligated balance, end of year .....                          | 19,065  | 23,719  | 24,878  |

**Budget authority and outlays, net:**

|   |   |        |        |        |
|---|---|--------|--------|--------|
| Discretionary:  |   |        |        |        |
| 4000  | Budget authority, gross .....                                   | 15,320 | 14,774 | 18,967 |
| Outlays, gross:   |   |        |        |        |
| 4010  | Outlays from new discretionary authority .....                  | 3,112  | 3,019  | 3,873  |
| 4011  | Outlays from discretionary balances .....                       | 10,047 | 11,015 | 11,484 |
| 4020  | Outlays, gross (total) .....                                    | 13,159 | 14,034 | 15,357 |
| Offsets against gross budget authority and outlays:     |   |        |        |        |
| Offsetting collections (collected) from:                |   |        |        |        |
| 4030  | Federal sources .....   | -89    | -80    | -100   |
| 4040  | Offsets against gross budget authority and outlays (total) .... | -89    | -80    | -100   |
| Additional offsets against gross budget authority only: |   |        |        |        |
| 4050  | Change in uncollected pymts, Fed sources, unexpired .....       | -157   |        |        |
| 4052  | Offsetting collections credited to expired accounts .....       | 11     |        |        |
| 4060  | Additional offsets against budget authority only (total) .....  | -146   |        |        |
| 4070  | Budget authority, net (discretionary) .....                     | 15,085 | 14,694 | 18,867 |
| 4080  | Outlays, net (discretionary) .....                              | 13,070 | 13,954 | 15,257 |
| Mandatory:  |   |        |        |        |
| 4090  | Budget authority, gross .....                                   | 5,472  | 76     | 76     |
| Outlays, gross:   |   |        |        |        |
| 4100  | Outlays from new mandatory authority .....                      |        | 15     | 15     |
| 4101  | Outlays from mandatory balances .....                           | 21     | 1,315  | 1,737  |
| 4110  | Outlays, gross (total) .....                                    | 21     | 1,330  | 1,752  |
| 4180  | Budget authority, net (total) .....                             | 20,557 | 14,770 | 18,943 |
| 4190  | Outlays, net (total) .....                                      | 13,091 | 15,284 | 17,009 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 20,557      | 14,770    | 18,943    |
| Outlays .....                           | 13,091      | 15,284    | 17,009    |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 50        |
| Outlays .....                           |             |           | 10        |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 20,557      | 14,770    | 18,993    |
| Outlays .....                           | 13,091      | 15,284    | 17,019    |

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

| Identification code 017-1810-0-1-051 | 2025 actual  | 2026 est. | 2027 est. |     |
|--------------------------------------|--|-----------|-----------|-----|
| Direct obligations:                  |  |           |           |     |
| 22.0                                 | Transportation of things .....                             | 13        | 3         | 9   |
| 23.3                                 | Communications, utilities, and miscellaneous charges ..... | 35        | 2         | 4   |
| 25.1                                 | Advisory and assistance services .....                     | 1,206     | 845       | 901 |

|      |   |        |        |        |
|------|---|--------|--------|--------|
| 25.2 | Other services from non-Federal sources .....       | 28     | 23     | 42     |
| 25.3 | Other goods and services from Federal sources ..... | 426    | 400    | 676    |
| 25.3 | Other goods and services from Federal sources ..... | 2,974  | 2,273  | 3,530  |
| 25.4 | Operation and maintenance of facilities .....       | 14     |        | 4      |
| 25.5 | Research and development contracts .....            | 162    | 45     | 40     |
| 25.6 | Medical care .....                                  | 1      | 4      | 1      |
| 25.7 | Operation and maintenance of equipment .....        | 3,189  | 1,329  | 1,684  |
| 26.0 | Supplies and materials .....                        | 2,075  | 375    | 888    |
| 31.0 | Equipment .....                                     | 7,105  | 14,323 | 10,187 |
| 32.0 | Land and structures .....                           | 13     |        | 4      |
| 99.0 | Direct obligations .....                            | 17,241 | 19,622 | 17,970 |
| 99.0 | Reimbursable obligations .....                      | 186    | 396    | 298    |
| 99.9 | Total new obligations, unexpired accounts .....     | 17,427 | 20,018 | 18,268 |

**OTHER PROCUREMENT, NAVY**  
(Legislative proposal, subject to PAYGO)

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

| Identification code 017-1810-4-1-051    | 2025 actual   | 2026 est. | 2027 est. |    |
|---|---|-----------|-----------|----|
| <b>Obligations by program activity:</b> |   |           |           |    |
| 0001                                    | Ships support equipment .....                                       |           |           | 50 |
| 0900                                    | Total new obligations, unexpired accounts (object class 31.0) ..... |           |           | 50 |
| <b>Budgetary resources:</b>             |   |           |           |    |
| Budget authority:                       |   |           |           |    |
| Appropriations, mandatory:              |   |           |           |    |
| 1200                                    | Appropriation .....   |           |           | 50 |
| 1930                                    | Total budgetary resources available .....                           |           |           | 50 |

**Change in obligated balance:**

|                               |   |  |  |     |
|-------------------------------|---|--|--|-----|
| Unpaid obligations:           |   |  |  |     |
| 3010                          | New obligations, unexpired accounts ..... |  |  | 50  |
| 3020                          | Outlays (gross) .....                     |  |  | -10 |
| 3050                          | Unpaid obligations, end of year .....     |  |  | 40  |
| Memorandum (non-add) entries: |   |  |  |     |
| 3200                          | Obligated balance, end of year .....      |  |  | 40  |

**Budget authority and outlays, net:**

|                 |  |  |  |    |
|-----------------|--|--|--|----|
| Mandatory:      |  |  |  |    |
| 4090            | Budget authority, gross .....              |  |  | 50 |
| Outlays, gross: |  |  |  |    |
| 4100            | Outlays from new mandatory authority ..... |  |  | 10 |
| 4180            | Budget authority, net (total) .....        |  |  | 50 |
| 4190            | Outlays, net (total) .....                 |  |  | 10 |

**COASTAL DEFENSE AUGMENTATION**

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

| Identification code 017-0380-0-1-051 | 2025 actual                                      | 2026 est. | 2027 est. |   |
|--------------------------------------|--|-----------|-----------|---|
| <b>Budgetary resources:</b>          |  |           |           |   |
| Unobligated balance:                 |  |           |           |   |
| 1000                                 | Unobligated balance brought forward, Oct 1 ..... | 4         | 4         | 4 |
| 1930                                 | Total budgetary resources available .....        | 4         | 4         | 4 |
| Memorandum (non-add) entries:        |  |           |           |   |
| 1941                                 | Unexpired unobligated balance, end of year ..... | 4         | 4         | 4 |

**Change in obligated balance:**

|                               |  |    |     |     |
|-------------------------------|--|----|-----|-----|
| Unpaid obligations:           |  |    |     |     |
| 3000                          | Unpaid obligations, brought forward, Oct 1 ..... | 52 | 52  | 30  |
| 3020                          | Outlays (gross) .....                            |    | -22 | -18 |
| 3050                          | Unpaid obligations, end of year .....            | 52 | 30  | 12  |
| Memorandum (non-add) entries: |  |    |     |     |
| 3100                          | Obligated balance, start of year .....           | 52 | 52  | 30  |
| 3200                          | Obligated balance, end of year .....             | 52 | 30  | 12  |

**Budget authority and outlays, net:**

|                 |   |  |    |    |
|-----------------|---|--|----|----|
| Discretionary:  |   |  |    |    |
| Outlays, gross: |   |  |    |    |
| 4011            | Outlays from discretionary balances ..... |  | 22 | 18 |
| 4180            | Budget authority, net (total) .....       |  |    |    |

COASTAL DEFENSE AUGMENTATION—Continued  
Program and Financing—Continued

| Identification code 017-0380-0-1-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
| 4190 Outlays, net (total)            |             | 22        | 18        |

PROCUREMENT, MARINE CORPS

For expenses necessary for the procurement, manufacture, and modification of missiles, armament, military equipment, spare parts, and accessories therefor; plant equipment, appliances, and machine tools, and installation thereof in public and private plants; reserve plant and Government and contractor-owned equipment layaway; vehicles for the Marine Corps, including the purchase of passenger motor vehicles for replacement only; and expansion of public and private plants, including land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title, \$6,288,905,000, to remain available for obligation until September 30, 2029, of which \$12,693,000 shall be available for the Marine Corps Reserve.

Program and Financing (in millions of dollars)

| Identification code 017-1109-0-1-051                           | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                        |             |           |           |
| 0002 Weapons and combat vehicles                               | 920         | 923       | 756       |
| 0003 Guided missiles and equipment                             | 1,508       | 933       | 1,244     |
| 0004 Communications and electronics equipment                  | 1,364       | 1,002     | 1,964     |
| 0005 Support vehicles  | 341         | 200       | 316       |
| 0006 Engineer and other equipment                              | 389         | 253       | 615       |
| 0007 Spares and repair parts                                   | 32          | 28        | 26        |
| 0799 Total direct obligations                                  | 4,554       | 3,339     | 4,921     |
| 0801 Reimbursable program activity                             |             | 57        | 58        |
| 0900 Total new obligations, unexpired accounts                 | 4,554       | 3,396     | 4,979     |
| <b>Budgetary resources:</b>                                    |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1                | 2,041       | 1,453     | 1,885     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1      | 2,040       |           |           |
| 1010 Unobligated balance transfer to other accts [017-1508]    | -2          |           |           |
| 1010 Unobligated balance transfer to other accts [017-1611]    | -6          |           |           |
| 1011 Unobligated balance transfer from other acct [097-0100]   | 52          |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1      |             | 70        |           |
| 1070 Unobligated balance (total)                               | 2,085       | 1,523     | 1,885     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                 |             |           |           |
| 1100 Appropriation   | 3,804       | 3,683     | 6,289     |
| 1120 Appropriations transferred to other acct [097-0100]       | -8          |           |           |
| 1120 Appropriations transferred to other acct [017-1405]       | -35         |           |           |
| 1120 Appropriations transferred to other acct [021-2020]       | -56         |           |           |
| 1121 Appropriations transferred from other acct [097-0100]     | 11          |           |           |
| 1160 Appropriation, discretionary (total)                      | 3,716       | 3,683     | 6,289     |
| Appropriations, mandatory:                                     |             |           |           |
| 1200 Appropriation   | 241         |           |           |
| 1220 Appropriations transferred to other acct [011-5512]       | -68         |           |           |
| 1221 Appropriations transferred from other acct [011-5512]     | 83          | 65        | 65        |
| 1260 Appropriations, mandatory (total)                         | 256         | 65        | 65        |
| Spending authority from offsetting collections, discretionary: |             |           |           |
| 1700 Collected   | 6           | 10        | 10        |
| 1701 Change in uncollected payments, Federal sources           | -6          |           |           |
| 1750 Spending auth from offsetting collections, disc (total)   |             | 10        | 10        |
| 1900 Budget authority (total)                                  | 3,972       | 3,758     | 6,364     |
| 1930 Total budgetary resources available                       | 6,057       | 5,281     | 8,249     |
| Memorandum (non-add) entries:                                  |             |           |           |
| 1940 Unobligated balance expiring                              | -50         |           |           |
| 1941 Unexpired unobligated balance, end of year                | 1,453       | 1,885     | 3,270     |

Change in obligated balance:

|   |        |        |        |
|---|--------|--------|--------|
| Unpaid obligations:                                       |        |        |        |
| 3000 Unpaid obligations, brought forward, Oct 1           | 5,326  | 6,431  | 5,322  |
| 3010 New obligations, unexpired accounts                  | 4,554  | 3,396  | 4,979  |
| 3011 Obligations ("upward adjustments"), expired accounts | 19     |        |        |
| 3020 Outlays (gross)                                      | -3,430 | -4,505 | -4,774 |
| 3041 Recoveries of prior year unpaid obligations, expired | -38    |        |        |
| 3050 Unpaid obligations, end of year                      | 6,431  | 5,322  | 5,527  |

|   |       |       |       |
|---|-------|-------|-------|
| Uncollected payments:                                       |       |       |       |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | -8    | -2    | -2    |
| 3070 Change in uncollected pymts, Fed sources, unexpired    | 6     |       |       |
| 3090 Uncollected pymts, Fed sources, end of year            | -2    | -2    | -2    |
| Memorandum (non-add) entries:                               |       |       |       |
| 3100 Obligated balance, start of year                       | 5,318 | 6,429 | 5,320 |
| 3200 Obligated balance, end of year                         | 6,429 | 5,320 | 5,525 |

Budget authority and outlays, net:

|   |       |       |       |
|---|-------|-------|-------|
| Discretionary:  |       |       |       |
| 4000 Budget authority, gross                                    | 3,716 | 3,693 | 6,299 |
| Outlays, gross:   |       |       |       |
| 4010 Outlays from new discretionary authority                   | 439   | 489   | 828   |
| 4011 Outlays from discretionary balances                        | 2,986 | 3,865 | 3,812 |
| 4020 Outlays, gross (total)                                     | 3,425 | 4,354 | 4,640 |
| Offsets against gross budget authority and outlays:             |       |       |       |
| Offsetting collections (collected) from:                        |       |       |       |
| 4030 Federal sources  | -6    | -10   | -10   |
| 4040 Offsets against gross budget authority and outlays (total) | -6    | -10   | -10   |
| Additional offsets against gross budget authority only:         |       |       |       |
| 4050 Change in uncollected pymts, Fed sources, unexpired        | 6     |       |       |
| 4060 Additional offsets against budget authority only (total)   | 6     |       |       |
| 4070 Budget authority, net (discretionary)                      | 3,716 | 3,683 | 6,289 |
| 4080 Outlays, net (discretionary)                               | 3,419 | 4,344 | 4,630 |
| Mandatory:  |       |       |       |
| 4090 Budget authority, gross                                    | 256   | 65    | 65    |
| Outlays, gross:   |       |       |       |
| 4100 Outlays from new mandatory authority                       |       | 10    | 10    |
| 4101 Outlays from mandatory balances                            | 5     | 141   | 124   |
| 4110 Outlays, gross (total)                                     | 5     | 151   | 134   |
| 4180 Budget authority, net (total)                              | 3,972 | 3,748 | 6,354 |
| 4190 Outlays, net (total)                                       | 3,424 | 4,495 | 4,764 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority                        | 3,972       | 3,748     | 6,354     |
| Outlays                                 | 3,424       | 4,495     | 4,764     |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority                        |             |           | 15        |
| Outlays                                 |             |           | 2         |
| Total:                                  |             |           |           |
| Budget Authority                        | 3,972       | 3,748     | 6,369     |
| Outlays                                 | 3,424       | 4,495     | 4,766     |

Object Classification (in millions of dollars)

| Identification code 017-1109-0-1-051                      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:                                       |             |           |           |
| 21.0 Travel and transportation of persons                 | 4           | 3         | 5         |
| 22.0 Transportation of things                             | 1           | 2         | 3         |
| 23.2 Rental payments to others                            | 6           | 11        | 29        |
| 23.3 Communications, utilities, and miscellaneous charges |             | 2         | 3         |
| 25.1 Advisory and assistance services                     | 311         | 85        | 19        |
| 25.2 Other services from non-Federal sources              | 5           |           |           |
| 25.3 Other goods and services from Federal sources        |             | 7         | 287       |
| 25.3 Other goods and services from Federal sources        | 216         | 173       |           |
| 25.5 Research and development contracts                   | 10          | 5         | 1         |
| 25.7 Operation and maintenance of equipment               | 38          | 16        | 3         |
| 26.0 Supplies and materials                               | 1,128       | 856       | 1,462     |
| 31.0 Equipment  | 2,796       | 2,177     | 3,100     |
| 32.0 Land and structures                                  | 39          | 2         | 9         |
| 99.0 Direct obligations                                   | 4,554       | 3,339     | 4,921     |
| 99.0 Reimbursable obligations                             |             | 57        | 58        |
| 99.9 Total new obligations, unexpired accounts            | 4,554       | 3,396     | 4,979     |

PROCUREMENT, MARINE CORPS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 017-1109-4-1-051    | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b> |             |           |           |
| 0003 Guided missiles and equipment      |             |           | 15        |

|   |   |    |
|---|---|----|
| 0900                                      | Total new obligations, unexpired accounts (object class 31.0) ..... | 15 |
| <b>Budgetary resources:</b>               |   |    |
| Budget authority:                         |   |    |
| Appropriations, mandatory:                |   |    |
| 1200                                      | Appropriation .....   | 15 |
| 1930                                      | Total budgetary resources available .....                           | 15 |
| <b>Change in obligated balance:</b>       |   |    |
| Unpaid obligations:                       |   |    |
| 3010                                      | New obligations, unexpired accounts .....                           | 15 |
| 3020                                      | Outlays (gross) .....   | -2 |
| 3050                                      | Unpaid obligations, end of year .....                               | 13 |
| Memorandum (non-add) entries:             |   |    |
| 3200                                      | Obligated balance, end of year .....                                | 13 |
| <b>Budget authority and outlays, net:</b> |   |    |
| Mandatory:                                |   |    |
| 4090                                      | Budget authority, gross .....                                       | 15 |
| Outlays, gross:                           |   |    |
| 4100                                      | Outlays from new mandatory authority .....                          | 2  |
| 4180                                      | Budget authority, net (total) .....                                 | 15 |
| 4190                                      | Outlays, net (total) .....  | 2  |

|  |   |        |        |        |
|--|---|--------|--------|--------|
| 1160   | Appropriation, discretionary (total) .....                    | 19,602 | 19,746 | 26,985 |
| Appropriations, mandatory:                                     |   |        |        |        |
| 1200   | Appropriation .....   | 9,958  |        |        |
| Spending authority from offsetting collections, discretionary: |   |        |        |        |
| 1700   | Collected .....   | 269    | 300    | 350    |
| 1701   | Change in uncollected payments, Federal sources .....         | 1      |        |        |
| 1750   | Spending auth from offsetting collections, disc (total) ..... | 270    | 300    | 350    |
| 1900   | Budget authority (total) .....                                | 29,830 | 20,046 | 27,335 |
| 1930   | Total budgetary resources available .....                     | 46,024 | 45,975 | 43,853 |
| Memorandum (non-add) entries:                                  |   |        |        |        |
| 1940   | Unobligated balance expiring .....                            | -113   |        |        |
| 1941   | Unexpired unobligated balance, end of year .....              | 25,715 | 16,518 | 21,057 |

|                                     |  |         |         |         |
|-------------------------------------|--|---------|---------|---------|
| <b>Change in obligated balance:</b> |  |         |         |         |
| Unpaid obligations:                 |  |         |         |         |
| 3000                                | Unpaid obligations, brought forward, Oct 1 .....             | 31,785  | 33,111  | 44,131  |
| 3010                                | New obligations, unexpired accounts .....                    | 20,196  | 29,457  | 22,796  |
| 3011                                | Obligations ("upward adjustments"), expired accounts .....   | 127     |         |         |
| 3020                                | Outlays (gross) .....  | -18,202 | -18,437 | -22,389 |
| 3040                                | Recoveries of prior year unpaid obligations, unexpired ..... | -241    |         |         |
| 3041                                | Recoveries of prior year unpaid obligations, expired .....   | -554    |         |         |
| 3050                                | Unpaid obligations, end of year .....                        | 33,111  | 44,131  | 44,538  |
| Uncollected payments:               |  |         |         |         |
| 3060                                | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -21     | -21     | -21     |
| 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 .....            | -21     | -21     | -21     |
| Memorandum (non-add) entries:       |  |         |         |         |
| 3100                                | Obligated balance, start of year .....                       | 31,764  | 33,090  | 44,110  |
| 3200                                | Obligated balance, end of year .....                         | 33,090  | 44,110  | 44,517  |

|   |   |        |        |        |
|---|---|--------|--------|--------|
| <b>Budget authority and outlays, net:</b>               |   |        |        |        |
| Discretionary:  |   |        |        |        |
| 4000  | Budget authority, gross .....                                       | 19,872 | 20,046 | 27,335 |
| Outlays, gross:   |   |        |        |        |
| 4010  | Outlays from new discretionary authority .....                      | 2,357  | 2,275  | 3,048  |
| 4011  | Outlays from discretionary balances .....                           | 15,845 | 15,862 | 18,617 |
| 4020  | Outlays, gross (total) .....  | 18,202 | 18,137 | 21,665 |
| Offsets against gross budget authority and outlays:     |   |        |        |        |
| Offsetting collections (collected) from:                |   |        |        |        |
| 4030  | Federal sources .....   | -235   | -300   | -350   |
| 4033  | Non-Federal sources .....   | -89    |        |        |
| 4040  | Offsets against gross budget authority and outlays (total) ...      | -324   | -300   | -350   |
| Additional offsets against gross budget authority only: |   |        |        |        |
| 4050  | Change in uncollected pymts, Fed sources, unexpired .....           | -1     |        |        |
| 4052  | Offsetting collections credited to expired accounts .....           | 53     |        |        |
| 4053  | Recoveries of prior year paid obligations, unexpired accounts ..... | 2      |        |        |
| 4060  | Additional offsets against budget authority only (total) .....      | 54     |        |        |
| 4070  | Budget authority, net (discretionary) .....                         | 19,602 | 19,746 | 26,985 |
| 4080  | Outlays, net (discretionary) .....                                  | 17,878 | 17,837 | 21,315 |
| Mandatory:  |   |        |        |        |
| 4090  | Budget authority, gross .....                                       | 9,958  |        |        |
| Outlays, gross:   |   |        |        |        |
| 4101  | Outlays from mandatory balances .....                               |        | 300    | 724    |
| 4180  | Budget authority, net (total) .....                                 | 29,560 | 19,746 | 26,985 |
| 4190  | Outlays, net (total) .....  | 17,878 | 18,137 | 22,039 |

**AIRCRAFT PROCUREMENT, AIR FORCE**

For construction, procurement, and modification of aircraft and equipment, including armor and armament, specialized ground handling equipment, and training devices, spare parts, and accessories therefor; specialized equipment; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, \$26,985,236,000, to remain available for obligation until September 30, 2029, of which \$407,836,000 shall be available for the Air National Guard and the Air Force Reserve.

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

| Identification code 057-3010-0-1-051    | 2025 actual                                     | 2026 est. | 2027 est. |        |
|---|---|-----------|-----------|--------|
| <b>Obligations by program activity:</b> |   |           |           |        |
| 0001                                    | Combat aircraft .....                           | 19,891    | 15,252    | 6,906  |
| 0002                                    | Airlift aircraft .....                          |           | 3,658     | 4,403  |
| 0003                                    | Trainer aircraft .....                          |           | 155       | 374    |
| 0004                                    | Other aircraft .....                            |           | 1,120     | 1,233  |
| 0005                                    | Modification of in-service aircraft .....       |           | 4,661     | 5,438  |
| 0006                                    | Aircraft spares and repair parts .....          |           | 2,060     | 1,413  |
| 0007                                    | Aircraft support equipment and facilities ..... |           | 2,086     | 2,679  |
| 0799                                    | Total direct obligations .....                  | 19,891    | 28,992    | 22,446 |
| 0801                                    | Reimbursable program activity .....             | 305       | 465       | 350    |
| 0900                                    | Total new obligations, unexpired accounts ..... | 20,196    | 29,457    | 22,796 |

| <b>Budgetary resources:</b>    |   |        |        |        |
|--------------------------------|---|--------|--------|--------|
| Unobligated balance:           |   |        |        |        |
| 1000                           | Unobligated balance brought forward, Oct 1 .....                | 15,991 | 25,715 | 16,518 |
| 1001                           | Discretionary unobligated balance brought fwd, Oct 1 .....      | 15,991 |        |        |
| 1010                           | Unobligated balance transfer to other accts [097-0117] .....    | -24    |        |        |
| 1010                           | Unobligated balance transfer to other accts [057-3600] .....    | -26    |        |        |
| 1011                           | Unobligated balance transfer from other acct [057-3080] .....   | 1      |        |        |
| 1011                           | Unobligated balance transfer from other acct [057-3600] .....   | 9      |        |        |
| 1020                           | Adjustment of unobligated bal brought forward, Oct 1 .....      |        | 90     |        |
| 1020                           | Adjustment of unobligated bal brought forward, Oct 1 .....      |        | 124    |        |
| 1021                           | Recoveries of prior year unpaid obligations .....               | 241    |        |        |
| 1033                           | Recoveries of prior year paid obligations .....                 | 2      |        |        |
| 1070                           | Unobligated balance (total) .....                               | 16,194 | 25,929 | 16,518 |
| Budget authority:              |   |        |        |        |
| Appropriations, discretionary: |   |        |        |        |
| 1100                           | Appropriation .....   | 19,899 | 19,965 | 26,985 |
| 1120                           | Appropriations transferred to other acct [057-3400] .....       | -15    |        |        |
| 1120                           | Appropriations transferred to other acct [057-3500] .....       | -54    |        |        |
| 1120                           | Appropriations transferred to other acct [057-3600] .....       | -35    |        |        |
| 1120                           | Appropriations transferred to other acct [057-3840] .....       | -9     |        |        |
| 1121                           | Appropriations transferred from other acct [097-0105] .....     | 6      |        |        |
| 1131                           | Unobligated balance of appropriations permanently reduced ..... | -190   | -219   |        |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 29,560      | 19,746    | 26,985    |
| Outlays .....                           | 17,878      | 18,137    | 22,039    |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 3,656     |
| Outlays .....                           |             |           | 366       |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 29,560      | 19,746    | 30,641    |
| Outlays .....                           | 17,878      | 18,137    | 22,405    |

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

| Identification code 057-3010-0-1-051 | 2025 actual                            | 2026 est. | 2027 est. |        |
|--------------------------------------|--|-----------|-----------|--------|
| Direct obligations:                  |  |           |           |        |
| 25.1                                 | Advisory and assistance services ..... | 183       | 174       | 220    |
| 31.0                                 | Equipment .....                        | 19,708    | 28,818    | 22,226 |
| 99.0                                 | Direct obligations .....               | 19,891    | 28,992    | 22,446 |

AIRCRAFT PROCUREMENT, AIR FORCE—Continued  
Object Classification—Continued

| Identification code 057-3010-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 99.0 Reimbursable obligations .....                  | 305         | 465       | 350       |
| 99.9 Total new obligations, unexpired accounts ..... | 20,196      | 29,457    | 22,796    |

AIRCRAFT PROCUREMENT, AIR FORCE  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 057-3010-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Combat aircraft .....   |             |           | 2,338     |
| 0005 Modification of in-service aircraft .....                           |             |           | 186       |
| 0006 Aircraft spares and repair parts .....                              |             |           | 1,132     |
| 0900 Total new obligations, unexpired accounts (object class 31.0) ..... |             |           | 3,656     |

**Budgetary resources:**

|  |  |  |       |
|--|--|--|-------|
| <b>Budget authority:</b>                       |  |  |       |
| Appropriations, mandatory:                     |  |  |       |
| 1200 Appropriation .....                       |  |  | 3,656 |
| 1930 Total budgetary resources available ..... |  |  | 3,656 |

**Change in obligated balance:**

|  |  |  |       |
|--|--|--|-------|
| <b>Unpaid obligations:</b>                     |  |  |       |
| 3010 New obligations, unexpired accounts ..... |  |  | 3,656 |
| 3020 Outlays (gross) .....                     |  |  | -366  |
| 3050 Unpaid obligations, end of year .....     |  |  | 3,290 |
| <b>Memorandum (non-add) entries:</b>           |  |  |       |
| 3200 Obligated balance, end of year .....      |  |  | 3,290 |

**Budget authority and outlays, net:**

|   |  |  |       |
|---|--|--|-------|
| <b>Mandatory:</b>                               |  |  |       |
| 4090 Budget authority, gross .....              |  |  | 3,656 |
| <b>Outlays, gross:</b>                          |  |  |       |
| 4100 Outlays from new mandatory authority ..... |  |  | 366   |
| 4180 Budget authority, net (total) .....        |  |  | 3,656 |
| 4190 Outlays, net (total) .....                 |  |  | 366   |

MISSILE PROCUREMENT, AIR FORCE

For construction, procurement, and modification of missiles, rockets, and related equipment, including spare parts and accessories therefor; ground handling equipment, and training devices; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, \$6,811,174,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

| Identification code 057-3020-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>              |             |           |           |
| 0001 Ballistic missiles .....                        | 5,748       | 222       | 88        |
| 0002 Other missiles .....                            |             | 4,807     | 2,976     |
| 0003 Modification of in-service missiles .....       |             | 183       | 238       |
| 0004 Spares and repair parts .....                   |             | 120       | 151       |
| 0005 Spares and repair parts .....                   |             | 1,234     | 1,097     |
| 0799 Total direct obligations .....                  | 5,748       | 6,566     | 4,550     |
| 0801 Reimbursable program activity .....             | 230         | 406       | 513       |
| 0900 Total new obligations, unexpired accounts ..... | 5,978       | 6,972     | 5,063     |

**Budgetary resources:**

|   |       |       |       |
|---|-------|-------|-------|
| <b>Unobligated balance:</b>                                       |       |       |       |
| 1000 Unobligated balance brought forward, Oct 1 .....             | 2,647 | 3,045 | 1,862 |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....   | 2,647 |       |       |
| 1010 Unobligated balance transfer to other accts [057-3600] ..... | -12   |       |       |

|  |       |       |       |
|--|-------|-------|-------|
| 1011 Unobligated balance transfer from other acct [097-0100] ....    | 750   |       |       |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....      |       | 1,550 |       |
| 1021 Recoveries of prior year unpaid obligations .....               | 18    |       |       |
| 1033 Recoveries of prior year paid obligations .....                 | 1     |       |       |
| 1070 Unobligated balance (total) .....                               | 3,404 | 4,595 | 1,862 |
| <b>Budget authority:</b>   |       |       |       |
| Appropriations, discretionary:                                       |       |       |       |
| 1100 Appropriation .....   | 4,259 | 3,964 | 6,811 |
| 1121 Appropriations transferred from other acct [097-0100] ....      | 88    |       |       |
| 1131 Unobligated balance of appropriations permanently reduced ..... |       | -250  |       |
| 1160 Appropriation, discretionary (total) .....                      | 4,347 | 3,714 | 6,811 |
| Appropriations, mandatory:   |       |       |       |
| 1200 Appropriation .....   | 790   |       |       |
| Spending authority from offsetting collections, discretionary:       |       |       |       |
| 1700 Collected .....   | 502   | 525   | 550   |
| 1900 Budget authority (total) .....                                  | 5,639 | 4,239 | 7,361 |
| 1930 Total budgetary resources available .....                       | 9,043 | 8,834 | 9,223 |
| <b>Memorandum (non-add) entries:</b>                                 |       |       |       |
| 1940 Unobligated balance expiring .....                              | -20   |       |       |
| 1941 Unexpired unobligated balance, end of year .....                | 3,045 | 1,862 | 4,160 |

**Change in obligated balance:**

|   |        |        |        |
|---|--------|--------|--------|
| <b>Unpaid obligations:</b>  |        |        |        |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 7,279  | 9,878  | 12,335 |
| 3010 New obligations, unexpired accounts .....                    | 5,978  | 6,972  | 5,063  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 9      |        |        |
| 3020 Outlays (gross) .....  | -3,343 | -4,515 | -5,714 |
| 3040 Recoveries of prior year unpaid obligations, unexpired ..... | -18    |        |        |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -27    |        |        |
| 3050 Unpaid obligations, end of year .....                        | 9,878  | 12,335 | 11,684 |
| <b>Memorandum (non-add) entries:</b>                              |        |        |        |
| 3100 Obligated balance, start of year .....                       | 7,279  | 9,878  | 12,335 |
| 3200 Obligated balance, end of year .....                         | 9,878  | 12,335 | 11,684 |

**Budget authority and outlays, net:**

|  |       |       |       |
|--|-------|-------|-------|
| <b>Discretionary:</b>  |       |       |       |
| 4000 Budget authority, gross .....                                       | 4,849 | 4,239 | 7,361 |
| <b>Outlays, gross:</b>   |       |       |       |
| 4010 Outlays from new discretionary authority .....                      | 460   | 859   | 1,163 |
| 4011 Outlays from discretionary balances .....                           | 2,883 | 3,631 | 4,176 |
| 4020 Outlays, gross (total) .....  | 3,343 | 4,490 | 5,339 |
| <b>Offsets against gross budget authority and outlays:</b>               |       |       |       |
| <b>Offsetting collections (collected) from:</b>                          |       |       |       |
| 4030 Federal sources .....   | -503  | -525  | -550  |
| 4033 Non-Federal sources .....   | -1    |       |       |
| 4040 Offsets against gross budget authority and outlays (total) ....     | -504  | -525  | -550  |
| <b>Additional offsets against gross budget authority only:</b>           |       |       |       |
| 4052 Offsetting collections credited to expired accounts .....           | 1     |       |       |
| 4053 Recoveries of prior year paid obligations, unexpired accounts ..... | 1     |       |       |
| 4060 Additional offsets against budget authority only (total) .....      | 2     |       |       |
| 4070 Budget authority, net (discretionary) .....                         | 4,347 | 3,714 | 6,811 |
| 4080 Outlays, net (discretionary) .....                                  | 2,839 | 3,965 | 4,789 |
| <b>Mandatory:</b>  |       |       |       |
| 4090 Budget authority, gross .....                                       | 790   |       |       |
| <b>Outlays, gross:</b>   |       |       |       |
| 4101 Outlays from mandatory balances .....                               |       | 25    | 375   |
| 4180 Budget authority, net (total) .....                                 | 5,137 | 3,714 | 6,811 |
| 4190 Outlays, net (total) .....  | 2,839 | 3,990 | 5,164 |

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

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Enacted/requested:</b>                      |             |           |           |
| Budget Authority .....                         | 5,137       | 3,714     | 6,811     |
| Outlays .....                                  | 2,839       | 3,990     | 5,164     |
| <b>Legislative proposal, subject to PAYGO:</b> |             |           |           |
| Budget Authority .....                         |             |           | 4,567     |
| Outlays .....                                  |             |           | 411       |
| <b>Total:</b>                                  |             |           |           |
| Budget Authority .....                         | 5,137       | 3,714     | 11,378    |
| Outlays .....                                  | 2,839       | 3,990     | 5,575     |

Object Classification (in millions of dollars)

| Identification code 057-3020-0-1-051        | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                  |             |           |           |
| 25.1 Advisory and assistance services ..... | 33          | 25        | 52        |

|      |   |       |       |       |
|------|---|-------|-------|-------|
| 31.0 | Equipment .....                                 | 5,715 | 6,541 | 4,498 |
| 99.0 | Direct obligations .....                        | 5,748 | 6,566 | 4,550 |
| 99.0 | Reimbursable obligations .....                  | 230   | 406   | 513   |
| 99.9 | Total new obligations, unexpired accounts ..... | 5,978 | 6,972 | 5,063 |

MISSILE PROCUREMENT, AIR FORCE  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 057-3020-4-1-051      | 2025 actual   | 2026 est. | 2027 est. |
|---|---|-----------|-----------|
| <b>Obligations by program activity:</b>   |   |           |           |
| 0002                                      | Other Missiles .....  |           | 4,567     |
| 0900                                      | Total new obligations, unexpired accounts (object class 31.0) ..... |           | 4,567     |
| <b>Budgetary resources:</b>               |   |           |           |
| Budget authority:                         |   |           |           |
| Appropriations, mandatory:                |   |           |           |
| 1200                                      | Appropriation .....   |           | 4,567     |
| 1930                                      | Total budgetary resources available .....                           |           | 4,567     |
| <b>Change in obligated balance:</b>       |   |           |           |
| Unpaid obligations:                       |   |           |           |
| 3010                                      | New obligations, unexpired accounts .....                           |           | 4,567     |
| 3020                                      | Outlays (gross) .....   |           | -411      |
| 3050                                      | Unpaid obligations, end of year .....                               |           | 4,156     |
| Memorandum (non-add) entries:             |   |           |           |
| 3200                                      | Obligated balance, end of year .....                                |           | 4,156     |
| <b>Budget authority and outlays, net:</b> |   |           |           |
| Mandatory:                                |   |           |           |
| 4090                                      | Budget authority, gross .....                                       |           | 4,567     |
| Outlays, gross:                           |   |           |           |
| 4100                                      | Outlays from new mandatory authority .....                          |           | 411       |
| 4180                                      | Budget authority, net (total) .....                                 |           | 4,567     |
| 4190                                      | Outlays, net (total) .....  |           | 411       |

SPACE PROCUREMENT, AIR FORCE

Program and Financing (in millions of dollars)

| Identification code 057-3021-0-1-051                    | 2025 actual   | 2026 est. | 2027 est. |     |
|---|---|-----------|-----------|-----|
| <b>Change in obligated balance:</b>                     |   |           |           |     |
| Unpaid obligations:                                     |   |           |           |     |
| 3000  | Unpaid obligations, brought forward, Oct 1 .....                | 425       | 154       | 20  |
| 3020  | Outlays (gross) .....   | -209      | -134      | -20 |
| 3041  | Recoveries of prior year unpaid obligations, expired .....      | -62       |           |     |
| 3050  | Unpaid obligations, end of year .....                           | 154       | 20        |     |
| Memorandum (non-add) entries:                           |   |           |           |     |
| 3100  | Obligated balance, start of year .....                          | 425       | 154       | 20  |
| 3200  | Obligated balance, end of year .....                            | 154       | 20        |     |
| <b>Budget authority and outlays, net:</b>               |   |           |           |     |
| Discretionary:  |   |           |           |     |
| Outlays, gross:   |   |           |           |     |
| 4011  | Outlays from discretionary balances .....                       | 209       | 134       | 20  |
| 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) .....                     |           |           |     |
| 4080  | Outlays, net (discretionary) .....                              | 208       | 134       | 20  |
| 4180  | Budget authority, net (total) .....                             |           |           |     |
| 4190  | Outlays, net (total) .....                                      | 208       | 134       | 20  |

PROCUREMENT, SPACE FORCE

For construction, procurement, and modification of spacecraft, rockets, and related equipment, including spare parts and accessories therefor; ground handling equipment, and training devices; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, \$9,645,353,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

| Identification code 057-3022-0-1-051                           | 2025 actual   | 2026 est. | 2027 est. |        |
|--|---|-----------|-----------|--------|
| <b>Obligations by program activity:</b>                        |   |           |           |        |
| 0001   | Space procurement, Space Force .....                            | 3,328     | 3,895     | 9,630  |
| 0002   | Spares .....  |           | 1         | 1      |
| 0003   | Ground Vehicular Equipment .....                                |           | 6         | 6      |
| 0004   | Other Base Maintenance and Support Equipment .....              |           | 14        | 8      |
| 0799   | Total direct obligations .....                                  | 3,328     | 3,916     | 9,645  |
| 0801   | Reimbursable program activity .....                             | 20        | 737       | 752    |
| 0900   | Total new obligations, unexpired accounts .....                 | 3,348     | 4,653     | 10,397 |
| <b>Budgetary resources:</b>                                    |   |           |           |        |
| Unobligated balance:   |   |           |           |        |
| 1000   | Unobligated balance brought forward, Oct 1 .....                | 1,202     | 1,726     | 941    |
| 1001   | Discretionary unobligated balance brought fwd, Oct 1 .....      | 1,202     |           |        |
| 1010   | Unobligated balance transfer to other accts [097-0400] .....    | -8        |           |        |
| 1010   | Unobligated balance transfer to other accts [017-1319] .....    | -2        |           |        |
| 1010   | Unobligated balance transfer to other accts [057-3620] .....    | -93       |           |        |
| 1020   | Adjustment of unobligated bal brought forward, Oct 1 .....      |           | 258       |        |
| 1021   | Recoveries of prior year unpaid obligations .....               | 193       |           |        |
| 1070   | Unobligated balance (total) .....                               | 1,292     | 1,984     | 941    |
| Budget authority:  |   |           |           |        |
| Appropriations, discretionary:                                 |   |           |           |        |
| 1100   | Appropriation .....   | 3,939     | 4,036     | 9,645  |
| 1120   | Appropriations transferred to other acct [097-0300] .....       | -1        |           |        |
| 1120   | Appropriations transferred to other acct [057-3500] .....       | -30       |           |        |
| 1121   | Appropriations transferred from other acct [017-1804] .....     | 10        |           |        |
| 1121   | Appropriations transferred from other acct [021-2020] .....     | 11        |           |        |
| 1121   | Appropriations transferred from other acct [057-3620] .....     | 37        |           |        |
| 1131   | Unobligated balance of appropriations permanently reduced ..... | -46       | -446      |        |
| 1160   | Appropriation, discretionary (total) .....                      | 3,920     | 3,590     | 9,645  |
| Spending authority from offsetting collections, discretionary: |   |           |           |        |
| 1700   | Collected .....   | 17        | 20        | 30     |
| 1701   | Change in uncollected payments, Federal sources .....           | -1        |           |        |
| 1750   | Spending auth from offsetting collections, disc (total) .....   | 16        | 20        | 30     |
| 1900   | Budget authority (total) .....                                  | 3,936     | 3,610     | 9,675  |
| 1930   | Total budgetary resources available .....                       | 5,228     | 5,594     | 10,616 |
| Memorandum (non-add) entries:                                  |   |           |           |        |
| 1940   | Unobligated balance expiring .....                              | -154      |           |        |
| 1941   | Unexpired unobligated balance, end of year .....                | 1,726     | 941       | 219    |

Change in obligated balance:

|                               |  |        |        |        |
|-------------------------------|--|--------|--------|--------|
| Unpaid obligations:           |  |        |        |        |
| 3000                          | Unpaid obligations, brought forward, Oct 1 .....             | 6,652  | 6,970  | 8,511  |
| 3010                          | New obligations, unexpired accounts .....                    | 3,348  | 4,653  | 10,397 |
| 3011                          | Obligations ("upward adjustments"), expired accounts .....   | 6      |        |        |
| 3020                          | Outlays (gross) .....  | -2,835 | -3,112 | -4,357 |
| 3040                          | Recoveries of prior year unpaid obligations, unexpired ..... | -193   |        |        |
| 3041                          | Recoveries of prior year unpaid obligations, expired .....   | -8     |        |        |
| 3050                          | Unpaid obligations, end of year .....                        | 6,970  | 8,511  | 14,551 |
| Uncollected payments:         |  |        |        |        |
| 3060                          | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -136   | -135   | -135   |
| 3070                          | Change in uncollected pymts, Fed sources, unexpired .....    | 1      |        |        |
| 3090                          | Uncollected pymts, Fed sources, end of year .....            | -135   | -135   | -135   |
| Memorandum (non-add) entries: |  |        |        |        |
| 3100                          | Obligated balance, start of year .....                       | 6,516  | 6,835  | 8,376  |
| 3200                          | Obligated balance, end of year .....                         | 6,835  | 8,376  | 14,416 |

Budget authority and outlays, net:

|                 |  |       |       |       |
|-----------------|--|-------|-------|-------|
| Discretionary:  |  |       |       |       |
| 4000            | Budget authority, gross .....                  | 3,936 | 3,610 | 9,675 |
| Outlays, gross: |  |       |       |       |
| 4010            | Outlays from new discretionary authority ..... | 371   | 379   | 994   |

PROCUREMENT, SPACE FORCE—Continued  
Program and Financing—Continued

| Identification code 057-3022-0-1-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 4011 Outlays from discretionary balances .....  | 2,464       | 2,733     | 3,363     |
| 4020 Outlays, gross (total) .....   | 2,835       | 3,112     | 4,357     |
| Offsets against gross budget authority and outlays:<br>Offsetting collections (collected) from: |             |           |           |
| 4030 Federal sources .....  | -17         | -20       | -30       |
| 4040 Offsets against gross budget authority and outlays (total) ....                            | -17         | -20       | -30       |
| 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) .....  | 3,920       | 3,590     | 9,645     |
| 4080 Outlays, net (discretionary) .....   | 2,818       | 3,092     | 4,327     |
| 4180 Budget authority, net (total) .....  | 3,920       | 3,590     | 9,645     |
| 4190 Outlays, net (total) .....   | 2,818       | 3,092     | 4,327     |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 3,920       | 3,590     | 9,645     |
| Outlays .....                           | 2,818       | 3,092     | 4,327     |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 9,437     |
| Outlays .....                           |             |           | 944       |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 3,920       | 3,590     | 19,082    |
| Outlays .....                           | 2,818       | 3,092     | 5,271     |

Object Classification (in millions of dollars)

| Identification code 057-3022-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Direct obligations:                                  |             |           |           |
| 25.1 Advisory and assistance services .....          | 78          | 90        | 324       |
| 31.0 Equipment .....                                 | 3,250       | 3,826     | 9,321     |
| 99.0 Direct obligations .....                        | 3,328       | 3,916     | 9,645     |
| 99.0 Reimbursable obligations .....                  | 20          | 737       | 752       |
| 99.9 Total new obligations, unexpired accounts ..... | 3,348       | 4,653     | 10,397    |

PROCUREMENT, SPACE FORCE  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 057-3022-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Space Procurement, Space Force .....                                |             |           | 9,437     |
| 0900 Total new obligations, unexpired accounts (object class 31.0) ..... |             |           | 9,437     |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 9,437     |
| 1930 Total budgetary resources available .....                           |             |           | 9,437     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 9,437     |
| 3020 Outlays (gross) .....   |             |           | -944      |
| 3050 Unpaid obligations, end of year .....                               |             |           | 8,493     |
| Memorandum (non-add) entries:  |             |           |           |
| 3200 Obligated balance, end of year .....                                |             |           | 8,493     |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       |             |           | 9,437     |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             |           | 944       |
| 4180 Budget authority, net (total) .....                                 |             |           | 9,437     |

|                                 |     |
|---------------------------------|-----|
| 4190 Outlays, net (total) ..... | 944 |
|---------------------------------|-----|

PROCUREMENT OF AMMUNITION, AIR FORCE

*For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$910,116,000, to remain available for obligation until September 30, 2029.*

Program and Financing (in millions of dollars)

| Identification code 057-3011-0-1-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                              |             |           |           |
| 0001 Ammunition .....  | 713         | 723       | 955       |
| 0002 Weapons .....   |             |           | 26        |
| 0799 Total direct obligations .....                                  | 713         | 723       | 981       |
| 0801 Reimbursable program activity .....                             | 188         | 220       | 220       |
| 0900 Total new obligations, unexpired accounts .....                 | 901         | 943       | 1,201     |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                | 458         | 1,007     | 1,633     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....      | 458         |           |           |
| 1011 Unobligated balance transfer from other acct [097-0100] ....    | 242         |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....      |             | 96        |           |
| 1021 Recoveries of prior year unpaid obligations .....               | 26          |           |           |
| 1070 Unobligated balance (total) .....                               | 726         | 1,103     | 1,633     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                       |             |           |           |
| 1100 Appropriation .....   | 551         | 773       | 910       |
| 1131 Unobligated balance of appropriations permanently reduced ..... | -23         |           |           |
| 1160 Appropriation, discretionary (total) .....                      | 528         | 773       | 910       |
| Spending authority from offsetting collections, discretionary:       |             |           |           |
| 1700 Collected .....   | 653         | 700       | 725       |
| 1701 Change in uncollected payments, Federal sources .....           | 5           |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....   | 658         | 700       | 725       |
| 1900 Budget authority (total) .....                                  | 1,186       | 1,473     | 1,635     |
| 1930 Total budgetary resources available .....                       | 1,912       | 2,576     | 3,268     |
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                              | -4          |           |           |
| 1941 Unexpired unobligated balance, end of year .....                | 1,007       | 1,633     | 2,067     |
| <b>Change in obligated balance:</b>                                  |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                | 2,398       | 2,416     | 1,519     |
| 3010 New obligations, unexpired accounts .....                       | 901         | 943       | 1,201     |
| 3011 Obligations ("upward adjustments"), expired accounts .....      | 15          |           |           |
| 3020 Outlays (gross) .....   | -846        | -1,840    | -1,864    |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....    | -26         |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....      | -26         |           |           |
| 3050 Unpaid obligations, end of year .....                           | 2,416       | 1,519     | 856       |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....    | -8          | -13       | -13       |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....       | -5          |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....               | -13         | -13       | -13       |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                          | 2,390       | 2,403     | 1,506     |
| 3200 Obligated balance, end of year .....                            | 2,403       | 1,506     | 843       |
| <b>Budget authority and outlays, net:</b>                            |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                   | 1,186       | 1,473     | 1,635     |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                  | 21          | 715       | 743       |
| 4011 Outlays from discretionary balances .....                       | 825         | 1,125     | 1,121     |
| 4020 Outlays, gross (total) .....                                    | 846         | 1,840     | 1,864     |

|   |   |      |             |
|---|---|------|-------------|
| Offsets against gross budget authority and outlays:     |   |      |             |
| Offsetting collections (collected) from:                |   |      |             |
| 4030  | Federal sources .....   | -653 | -700 -725   |
| 4040  | Offsets against gross budget authority and outlays (total) .... | -653 | -700 -725   |
| Additional offsets against gross budget authority only: |   |      |             |
| 4050  | Change in uncollected pymts, Fed sources, unexpired .....       | -5   |             |
| 4060  | Additional offsets against budget authority only (total) .....  | -5   |             |
| 4070  | Budget authority, net (discretionary) .....                     | 528  | 773 910     |
| 4080  | Outlays, net (discretionary) .....                              | 193  | 1,140 1,139 |
| 4180  | Budget authority, net (total) .....                             | 528  | 773 910     |
| 4190  | Outlays, net (total) .....                                      | 193  | 1,140 1,139 |

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

| Identification code 057-3011-0-1-051 | 2025 actual                                     | 2026 est. | 2027 est. |
|--------------------------------------|---|-----------|-----------|
| <b>Direct obligations:</b>           |   |           |           |
| 25.1                                 | Advisory and assistance services .....          | 18        | 20 25     |
| 31.0                                 | Equipment .....                                 | 695       | 703 956   |
| 99.0                                 | Direct obligations .....                        | 713       | 723 981   |
| 99.0                                 | Reimbursable obligations .....                  | 188       | 220 220   |
| 99.9                                 | Total new obligations, unexpired accounts ..... | 901       | 943 1,201 |

**OTHER PROCUREMENT, AIR FORCE**

*For procurement and modification of equipment (including ground guidance and electronic control equipment, and ground electronic and communication equipment), and supplies, materials, and spare parts therefor, not otherwise provided for; the purchase of passenger motor vehicles for replacement only; lease of passenger motor vehicles; and expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon, prior to approval of title; reserve plant and Government and contractor-owned equipment layaway, \$39,199,963,000, to remain available for obligation until September 30, 2029, of which \$52,672,000 shall be available for the Air National Guard and the Air Force Reserve.*

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

| Identification code 057-3080-0-1-051    | 2025 actual   | 2026 est. | 2027 est.     |
|---|---|-----------|---------------|
| <b>Obligations by program activity:</b> |   |           |               |
| 0001                                    | Munitions and associated equipment .....                        | 30,107    |               |
| 0002                                    | Vehicular equipment .....                                       |           | 346 500       |
| 0003                                    | Electronics and telecommunications equipment .....              |           | 2,263 4,462   |
| 0004                                    | Other Base Maintenance and Support Equipment .....              |           | 30,060 32,930 |
| 0005                                    | Spare and repair parts .....                                    |           | 15 21         |
| 0799                                    | Total direct obligations .....                                  | 30,107    | 32,684 37,913 |
| 0801                                    | Reimbursable program activity .....                             | 495       | 662 662       |
| 0900                                    | Total new obligations, unexpired accounts .....                 | 30,602    | 33,346 38,575 |
| <b>Budgetary resources:</b>             |   |           |               |
| Unobligated balance:                    |   |           |               |
| 1000                                    | Unobligated balance brought forward, Oct 1 .....                | 6,611     | 7,859 7,264   |
| 1001                                    | Discretionary unobligated balance brought fwd, Oct 1 .....      | 6,609     |               |
| 1010                                    | Unobligated balance transfer to other accts [097-0100] .....    | -5        |               |
| 1010                                    | Unobligated balance transfer to other accts [057-3010] .....    | -1        |               |
| 1021                                    | Recoveries of prior year unpaid obligations .....               | 83        |               |
| 1033                                    | Recoveries of prior year paid obligations .....                 | 3         |               |
| 1070                                    | Unobligated balance (total) .....                               | 6,691     | 7,859 7,264   |
| Budget authority:                       |   |           |               |
| Appropriations, discretionary:          |   |           |               |
| 1100                                    | Appropriation .....   | 31,108    | 32,606 39,200 |
| 1120                                    | Appropriations transferred to other acct [057-3400] .....       | -10       |               |
| 1120                                    | Appropriations transferred to other acct [057-3500] .....       | -10       |               |
| 1121                                    | Appropriations transferred from other acct [097-0100] .....     | 133       |               |
| 1131                                    | Unobligated balance of appropriations permanently reduced ..... | -188      | -187          |
| 1160                                    | Appropriation, discretionary (total) .....                      | 31,033    | 32,419 39,200 |
| Appropriations, mandatory:              |   |           |               |
| 1200                                    | Appropriation .....   | 450       |               |
| 1221                                    | Appropriations transferred from other acct [011-5512] .....     |           | 17 17         |
| 1260                                    | Appropriations, mandatory (total) .....                         | 450       | 17 17         |

|  |   |        |               |
|--|---|--------|---------------|
| Spending authority from offsetting collections, discretionary: |   |        |               |
| 1700   | Collected .....   | 312    | 315 330       |
| 1701   | Change in uncollected payments, Federal sources .....         | -5     |               |
| 1750   | Spending auth from offsetting collections, disc (total) ..... | 307    | 315 330       |
| 1900   | Budget authority (total) .....                                | 31,790 | 32,751 39,547 |
| 1930   | Total budgetary resources available .....                     | 38,481 | 40,610 46,811 |
| Memorandum (non-add) entries:                                  |   |        |               |
| 1940   | Unobligated balance expiring .....                            | -20    |               |
| 1941   | Unexpired unobligated balance, end of year .....              | 7,859  | 7,264 8,236   |

**Change in obligated balance:**

|                               |  |         |                 |
|-------------------------------|--|---------|-----------------|
| Unpaid obligations:           |  |         |                 |
| 3000                          | Unpaid obligations, brought forward, Oct 1 .....             | 8,969   | 7,870 9,867     |
| 3010                          | New obligations, unexpired accounts .....                    | 30,602  | 33,346 38,575   |
| 3011                          | Obligations ("upward adjustments"), expired accounts .....   | 285     |                 |
| 3020                          | Outlays (gross) .....  | -31,541 | -31,349 -37,428 |
| 3040                          | Recoveries of prior year unpaid obligations, unexpired ..... | -83     |                 |
| 3041                          | Recoveries of prior year unpaid obligations, expired .....   | -362    |                 |
| 3050                          | Unpaid obligations, end of year .....                        | 7,870   | 9,867 11,014    |
| Uncollected payments:         |  |         |                 |
| 3060                          | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -23     | -14 -14         |
| 3070                          | Change in uncollected pymts, Fed sources, unexpired .....    | 5       |                 |
| 3071                          | Change in uncollected pymts, Fed sources, expired .....      | 4       |                 |
| 3090                          | Uncollected pymts, Fed sources, end of year .....            | -14     | -14 -14         |
| Memorandum (non-add) entries: |  |         |                 |
| 3100                          | Obligated balance, start of year .....                       | 8,946   | 7,856 9,853     |
| 3200                          | Obligated balance, end of year .....                         | 7,856   | 9,853 11,000    |

**Budget authority and outlays, net:**

|   |   |        |               |
|---|---|--------|---------------|
| Discretionary:  |   |        |               |
| 4000  | Budget authority, gross .....                                       | 31,340 | 32,734 39,530 |
| Outlays, gross:   |   |        |               |
| 4010  | Outlays from new discretionary authority .....                      | 22,305 | 23,657 28,554 |
| 4011  | Outlays from discretionary balances .....                           | 9,232  | 7,479 8,759   |
| 4020  | Outlays, gross (total) .....  | 31,537 | 31,136 37,313 |
| Offsets against gross budget authority and outlays:     |   |        |               |
| Offsetting collections (collected) from:                |   |        |               |
| 4030  | Federal sources .....   | -317   | -315 -330     |
| 4033  | Non-Federal sources .....   | -155   |               |
| 4040  | Offsets against gross budget authority and outlays (total) ....     | -472   | -315 -330     |
| Additional offsets against gross budget authority only: |   |        |               |
| 4050  | Change in uncollected pymts, Fed sources, unexpired .....           | 5      |               |
| 4052  | Offsetting collections credited to expired accounts .....           | 158    |               |
| 4053  | Recoveries of prior year paid obligations, unexpired accounts ..... | 2      |               |
| 4060  | Additional offsets against budget authority only (total) .....      | 165    |               |
| 4070  | Budget authority, net (discretionary) .....                         | 31,033 | 32,419 39,200 |
| 4080  | Outlays, net (discretionary) .....                                  | 31,065 | 30,821 36,983 |
| Mandatory:  |   |        |               |
| 4090  | Budget authority, gross .....                                       | 450    | 17 17         |
| Outlays, gross:   |   |        |               |
| 4100  | Outlays from new mandatory authority .....                          |        | 13 13         |
| 4101  | Outlays from mandatory balances .....                               | 4      | 200 102       |
| 4110  | Outlays, gross (total) .....  | 4      | 213 115       |
| Offsets against gross budget authority and outlays:     |   |        |               |
| Offsetting collections (collected) from:                |   |        |               |
| 4123  | Non-Federal sources .....   | -1     |               |
| Additional offsets against gross budget authority only: |   |        |               |
| 4143  | Recoveries of prior year paid obligations, unexpired accounts ..... | 1      |               |
| 4160  | Budget authority, net (mandatory) .....                             | 450    | 17 17         |
| 4170  | Outlays, net (mandatory) .....                                      | 3      | 213 115       |
| 4180  | Budget authority, net (total) .....                                 | 31,483 | 32,436 39,217 |
| 4190  | Outlays, net (total) .....  | 31,068 | 31,034 37,098 |

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

| Identification code 057-3080-0-1-051 | 2025 actual                                     | 2026 est. | 2027 est.     |
|--------------------------------------|---|-----------|---------------|
| <b>Direct obligations:</b>           |   |           |               |
| 25.1                                 | Advisory and assistance services .....          | 87        | 94 110        |
| 31.0                                 | Equipment .....                                 | 30,020    | 32,590 37,803 |
| 99.0                                 | Direct obligations .....                        | 30,107    | 32,684 37,913 |
| 99.0                                 | Reimbursable obligations .....                  | 495       | 662 662       |
| 99.9                                 | Total new obligations, unexpired accounts ..... | 30,602    | 33,346 38,575 |

PROCUREMENT, DEFENSE-WIDE

For expenses of activities and agencies of the Department of Defense (other than the military departments) necessary for procurement, production, and modification of equipment, supplies, materials, and spare parts therefor, not otherwise provided for; the purchase of passenger motor vehicles for replacement only; expansion of public and private plants, equipment, and installation thereof in such plants, erection of structures, and acquisition of land for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway, \$10,354,868,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

| Identification code 097-0300-0-1-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                              |             |           |           |
| 0001 Major equipment .....   | 7,375       | 10,095    | 6,047     |
| 0002 Special Operations Command .....                                | 2,808       | 1,989     | 2,369     |
| 0003 Chemical/Biological Defense .....                               | 397         | 307       | 332       |
| 0799 Total direct obligations .....                                  | 10,580      | 12,391    | 8,748     |
| 0801 Reimbursable program activity .....                             | 507         | 832       | 777       |
| 0900 Total new obligations, unexpired accounts .....                 | 11,087      | 13,223    | 9,525     |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                | 7,885       | 7,030     | 3,574     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....      | 7,885       |           |           |
| 1010 Unobligated balance transfer to other accts [097-0400] .....    | -11         |           |           |
| 1011 Unobligated balance transfer from other acct [097-0100] .....   | 1,224       |           |           |
| 1011 Unobligated balance transfer from other acct [097-0105] .....   | 9           |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....      |             | 94        |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....      |             | 1,517     |           |
| 1021 Recoveries of prior year unpaid obligations .....               | 154         |           |           |
| 1033 Recoveries of prior year paid obligations .....                 | 1           |           |           |
| 1070 Unobligated balance (total) .....                               | 9,262       | 8,641     | 3,574     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                       |             |           |           |
| 1100 Appropriation .....   | 5,719       | 7,643     | 10,355    |
| 1120 Appropriations transferred to other acct [097-0100] .....       | -9          |           |           |
| 1121 Appropriations transferred from other acct [057-3022] .....     | 1           |           |           |
| 1131 Unobligated balance of appropriations permanently reduced ..... | -15         | -12       |           |
| 1160 Appropriation, discretionary (total) .....                      | 5,696       | 7,631     | 10,355    |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 2,699       |           |           |
| Spending authority from offsetting collections, discretionary:       |             |           |           |
| 1700 Collected .....   | 518         | 525       | 550       |
| 1701 Change in uncollected payments, Federal sources .....           | -6          |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....   | 512         | 525       | 550       |
| 1900 Budget authority (total) .....                                  | 8,907       | 8,156     | 10,905    |
| 1930 Total budgetary resources available .....                       | 18,169      | 16,797    | 14,479    |
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                              | -52         |           |           |
| 1941 Unexpired unobligated balance, end of year .....                | 7,030       | 3,574     | 4,954     |
| <b>Change in obligated balance:</b>                                  |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                | 10,127      | 11,041    | 13,306    |
| 3001 Adjustments to unpaid obligations brought forward, Oct 1 ...    | -1          |           |           |
| 3010 New obligations, unexpired accounts .....                       | 11,087      | 13,223    | 9,525     |
| 3011 Obligations ("upward adjustments"), expired accounts .....      | 133         |           |           |
| 3020 Outlays (gross) .....   | -9,960      | -10,958   | -10,046   |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....    | -154        |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....      | -191        |           |           |
| 3050 Unpaid obligations, end of year .....                           | 11,041      | 13,306    | 12,785    |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....    | -453        | -428      | -428      |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....       | 6           |           |           |
| 3071 Change in uncollected pymts, Fed sources, expired .....         | 19          |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....               | -428        | -428      | -428      |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                          | 9,673       | 10,613    | 12,878    |
| 3200 Obligated balance, end of year .....                            | 10,613      | 12,878    | 12,357    |
| <b>Budget authority and outlays, net:</b>                            |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                   | 6,208       | 8,156     | 10,905    |

|  |       |        |        |
|--|-------|--------|--------|
| Outlays, gross:  |       |        |        |
| 4010 Outlays from new discretionary authority .....                      | 1,057 | 1,822  | 2,310  |
| 4011 Outlays from discretionary balances .....                           | 8,903 | 7,686  | 6,336  |
| 4020 Outlays, gross (total) .....  | 9,960 | 9,508  | 8,646  |
| Offsets against gross budget authority and outlays:                      |       |        |        |
| Offsetting collections (collected) from:                                 |       |        |        |
| 4030 Federal sources .....   | -331  | -525   | -550   |
| 4033 Non-Federal sources .....   | -220  |        |        |
| 4040 Offsets against gross budget authority and outlays (total) ...      | -551  | -525   | -550   |
| Additional offsets against gross budget authority only:                  |       |        |        |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....           | 6     |        |        |
| 4052 Offsetting collections credited to expired accounts .....           | 32    |        |        |
| 4053 Recoveries of prior year paid obligations, unexpired accounts ..... | 1     |        |        |
| 4060 Additional offsets against budget authority only (total) .....      | 39    |        |        |
| 4070 Budget authority, net (discretionary) .....                         | 5,696 | 7,631  | 10,355 |
| 4080 Outlays, net (discretionary) .....                                  | 9,409 | 8,983  | 8,096  |
| Mandatory:   |       |        |        |
| 4090 Budget authority, gross .....                                       | 2,699 |        |        |
| Outlays, gross:  |       |        |        |
| 4101 Outlays from mandatory balances .....                               |       | 1,450  | 1,400  |
| 4180 Budget authority, net (total) .....                                 | 8,395 | 7,631  | 10,355 |
| 4190 Outlays, net (total) .....  | 9,409 | 10,433 | 9,496  |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 8,395       | 7,631     | 10,355    |
| Outlays .....                           | 9,409       | 10,433    | 9,496     |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 45,148    |
| Outlays .....                           |             |           | 7,675     |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 8,395       | 7,631     | 55,503    |
| Outlays .....                           | 9,409       | 10,433    | 17,171    |

Object Classification (in millions of dollars)

| Identification code 097-0300-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:   |             |           |           |
| 21.0 Travel and transportation of persons .....                 | 1           | 26        | 1         |
| 22.0 Transportation of things .....                             | 4           | 1         |           |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 10          | 1         | 1         |
| 25.1 Advisory and assistance services .....                     | 158         | 345       | 37        |
| 25.2 Other services from non-Federal sources .....              | 33          | 31        | 31        |
| 25.3 Other goods and services from Federal sources .....        | 143         | 708       | 87        |
| 25.4 Operation and maintenance of facilities .....              | 1           | 2         | 1         |
| 25.5 Research and development contracts .....                   | 67          | 40        | 23        |
| 25.7 Operation and maintenance of equipment .....               | 291         | 50        | 20        |
| 26.0 Supplies and materials .....                               | 3,512       | 263       | 6,547     |
| 31.0 Equipment .....  | 6,360       | 10,924    | 2,000     |
| 99.0 Direct obligations .....                                   | 10,580      | 12,391    | 8,748     |
| 99.0 Reimbursable obligations .....                             | 507         | 832       | 777       |
| 99.9 Total new obligations, unexpired accounts .....            | 11,087      | 13,223    | 9,525     |

PROCUREMENT, DEFENSE-WIDE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 097-0300-4-1-051           | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>        |             |           |           |
| 0001 Major Equipment .....                     |             |           | 45,148    |
| <b>Budgetary resources:</b>                    |             |           |           |
| Budget authority:                              |             |           |           |
| Appropriations, mandatory:                     |             |           |           |
| 1200 Appropriation .....                       |             |           | 45,148    |
| 1930 Total budgetary resources available ..... |             |           | 45,148    |
| <b>Change in obligated balance:</b>            |             |           |           |
| Unpaid obligations:                            |             |           |           |
| 3010 New obligations, unexpired accounts ..... |             |           | 45,148    |
| 3020 Outlays (gross) .....                     |             |           | -7,675    |
| 3050 Unpaid obligations, end of year .....     |             |           | 37,473    |

|   |  |  |        |
|---|--|--|--------|
| Memorandum (non-add) entries:             |  |  |        |
| 3200                                      | Obligated balance, end of year .....       |  | 37,473 |
| <b>Budget authority and outlays, net:</b> |  |  |        |
| Mandatory:                                |  |  |        |
| 4090                                      | Budget authority, gross .....              |  | 45,148 |
| Outlays, gross:                           |  |  |        |
| 4100                                      | Outlays from new mandatory authority ..... |  | 7,675  |
| 4180                                      | Budget authority, net (total) .....        |  | 45,148 |
| 4190                                      | Outlays, net (total) .....                 |  | 7,675  |

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

| Identification code 097-0300-4-1-051 | 2025 actual                                     | 2026 est. | 2027 est. |
|--------------------------------------|---|-----------|-----------|
| Direct obligations:                  |   |           |           |
| 25.2                                 | Other services from non-Federal sources .....   |           | 1,477     |
| 26.0                                 | Supplies and materials .....                    |           | 5,166     |
| 31.0                                 | Equipment .....                                 |           | 38,505    |
| 99.9                                 | Total new obligations, unexpired accounts ..... |           | 45,148    |

**NATIONAL GUARD AND RESERVE EQUIPMENT**

*For procurement of rotary-wing aircraft; combat, tactical and support vehicles; other weapons; and other procurement items for the reserve components of the Armed Forces, \$1,000,000,000, to remain available until September 30, 2029: Provided, That such funds may not be used to procure manned fixed wing aircraft, or procure or modify missiles, munitions, or ammunition.*

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

| Identification code 097-0350-0-1-051    | 2025 actual  | 2026 est. | 2027 est. |       |
|---|--|-----------|-----------|-------|
| <b>Obligations by program activity:</b> |  |           |           |       |
| 0001                                    | Reserve equipment .....                                      | 796       | 1,034     | 410   |
| 0002                                    | National Guard equipment .....                               |           | 691       | 648   |
| 0900                                    | Total new obligations, unexpired accounts .....              | 796       | 1,725     | 1,058 |
| <b>Budgetary resources:</b>             |  |           |           |       |
| Unobligated balance:                    |  |           |           |       |
| 1000                                    | Unobligated balance brought forward, Oct 1 .....             | 1,376     | 1,432     | 507   |
| 1001                                    | Discretionary unobligated balance brought fwd, Oct 1 .....   | 1,376     |           |       |
| 1021                                    | Recoveries of prior year unpaid obligations .....            | 13        |           |       |
| 1070                                    | Unobligated balance (total) .....                            | 1,389     | 1,432     | 507   |
| Budget authority:                       |  |           |           |       |
| Appropriations, discretionary:          |  |           |           |       |
| 1100                                    | Appropriation .....  | 850       | 800       | 1,000 |
| 1900                                    | Budget authority (total) .....                               | 850       | 800       | 1,000 |
| 1930                                    | Total budgetary resources available .....                    | 2,239     | 2,232     | 1,507 |
| Memorandum (non-add) entries:           |  |           |           |       |
| 1940                                    | Unobligated balance expiring .....                           | -11       |           |       |
| 1941                                    | Unexpired unobligated balance, end of year .....             | 1,432     | 507       | 449   |
| <b>Change in obligated balance:</b>     |  |           |           |       |
| Unpaid obligations:                     |  |           |           |       |
| 3000                                    | Unpaid obligations, brought forward, Oct 1 .....             | 1,110     | 1,096     | 1,959 |
| 3010                                    | New obligations, unexpired accounts .....                    | 796       | 1,725     | 1,058 |
| 3011                                    | Obligations ("upward adjustments"), expired accounts .....   | 24        |           |       |
| 3020                                    | Outlays (gross) .....  | -778      | -862      | -835  |
| 3040                                    | Recoveries of prior year unpaid obligations, unexpired ..... | -13       |           |       |
| 3041                                    | Recoveries of prior year unpaid obligations, expired .....   | -43       |           |       |
| 3050                                    | Unpaid obligations, end of year .....                        | 1,096     | 1,959     | 2,182 |
| Memorandum (non-add) entries:           |  |           |           |       |
| 3100                                    | Obligated balance, start of year .....                       | 1,110     | 1,096     | 1,959 |
| 3200                                    | Obligated balance, end of year .....                         | 1,096     | 1,959     | 2,182 |

**Budget authority and outlays, net:**

|                 |  |     |     |       |
|-----------------|--|-----|-----|-------|
| Discretionary:  |  |     |     |       |
| 4000            | Budget authority, gross .....                  | 850 | 800 | 1,000 |
| Outlays, gross: |  |     |     |       |
| 4010            | Outlays from new discretionary authority ..... | 5   | 10  | 13    |
| 4011            | Outlays from discretionary balances .....      | 773 | 852 | 822   |
| 4020            | Outlays, gross (total) .....                   | 778 | 862 | 835   |
| 4180            | Budget authority, net (total) .....            | 850 | 800 | 1,000 |
| 4190            | Outlays, net (total) .....                     | 778 | 862 | 835   |

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

| Identification code 097-0350-0-1-051 | 2025 actual                                     | 2026 est. | 2027 est. |       |
|--------------------------------------|---|-----------|-----------|-------|
| Direct obligations:                  |   |           |           |       |
| 26.0                                 | Supplies and materials .....                    |           | 338       |       |
| 31.0                                 | Equipment .....                                 | 796       | 1,725     | 720   |
| 99.9                                 | Total new obligations, unexpired accounts ..... | 796       | 1,725     | 1,058 |

**DEFENSE PRODUCTION ACT PURCHASES**

*For activities by the Department of Defense pursuant to sections 108, 301, 302, and 303 of the Defense Production Act of 1950 (50 U.S.C. 4518, 4531, 4532, and 4533), \$477,287,000, to remain available for obligation until expended, which shall be obligated and expended by the Secretary of Defense as if delegated the necessary authorities conferred by the Defense Production Act of 1950.*

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

| Identification code 097-0360-0-1-051      | 2025 actual  | 2026 est. | 2027 est. |       |
|---|--|-----------|-----------|-------|
| <b>Obligations by program activity:</b>   |  |           |           |       |
| 0001                                      | Defense Production Act Purchases .....                         | 1,016     | 322       | 477   |
| <b>Budgetary resources:</b>               |  |           |           |       |
| Unobligated balance:                      |  |           |           |       |
| 1000                                      | Unobligated balance brought forward, Oct 1 .....               | 1,089     | 1,705     | 1,705 |
| 1001                                      | Discretionary unobligated balance brought fwd, Oct 1 .....     | 1,089     | 705       |       |
| 1011                                      | Unobligated balance transfer from other acct [097-0100] .....  | 168       |           |       |
| 1021                                      | Recoveries of prior year unpaid obligations .....              | 1         |           |       |
| 1070                                      | Unobligated balance (total) .....                              | 1,258     | 1,705     | 1,705 |
| Budget authority:                         |  |           |           |       |
| Appropriations, discretionary:            |  |           |           |       |
| 1100                                      | Appropriation .....  | 463       | 322       | 477   |
| Appropriations, mandatory:                |  |           |           |       |
| 1200                                      | Appropriation .....  | 1,000     |           |       |
| 1900                                      | Budget authority (total) .....                                 | 1,463     | 322       | 477   |
| 1930                                      | Total budgetary resources available .....                      | 2,721     | 2,027     | 2,182 |
| Memorandum (non-add) entries:             |  |           |           |       |
| 1941                                      | Unexpired unobligated balance, end of year .....               | 1,705     | 1,705     | 1,705 |
| <b>Change in obligated balance:</b>       |  |           |           |       |
| Unpaid obligations:                       |  |           |           |       |
| 3000                                      | Unpaid obligations, brought forward, Oct 1 .....               | 1,245     | 1,264     | 69    |
| 3010                                      | New obligations, unexpired accounts .....                      | 1,016     | 322       | 477   |
| 3020                                      | Outlays (gross) .....  | -996      | -1,517    | -546  |
| 3040                                      | Recoveries of prior year unpaid obligations, unexpired .....   | -1        |           |       |
| 3050                                      | Unpaid obligations, end of year .....                          | 1,264     | 69        |       |
| Memorandum (non-add) entries:             |  |           |           |       |
| 3100                                      | Obligated balance, start of year .....                         | 1,245     | 1,264     | 69    |
| 3200                                      | Obligated balance, end of year .....                           | 1,264     | 69        |       |
| <b>Budget authority and outlays, net:</b> |  |           |           |       |
| Discretionary:                            |  |           |           |       |
| 4000                                      | Budget authority, gross .....                                  | 463       | 322       | 477   |
| Outlays, gross:                           |  |           |           |       |
| 4010                                      | Outlays from new discretionary authority .....                 | 184       | 145       | 215   |
| 4011                                      | Outlays from discretionary balances .....                      | 767       | 342       | 326   |
| 4020                                      | Outlays, gross (total) .....                                   | 951       | 487       | 541   |
| Mandatory:                                |  |           |           |       |
| 4090                                      | Budget authority, gross .....                                  | 1,000     |           |       |
| Outlays, gross:                           |  |           |           |       |
| 4101                                      | Outlays from mandatory balances .....                          | 45        | 1,030     | 5     |
| 4180                                      | Budget authority, net (total) .....                            | 1,463     | 322       | 477   |
| 4190                                      | Outlays, net (total) .....                                     | 996       | 1,517     | 546   |
| <b>Memorandum (non-add) entries:</b>      |  |           |           |       |
| 5010                                      | Total investments, SOY: non-Fed securities: Market value ..... |           | 400       |       |
| 5011                                      | Total investments, EOY: non-Fed securities: Market value ..... | 400       |           |       |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 1,463       | 322       | 477       |
| Outlays .....                           | 996         | 1,517     | 546       |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 29,954    |

DEFENSE PRODUCTION ACT PURCHASES—Continued  
Summary of Budget Authority and Outlays—Continued

|                        | 2025 actual | 2026 est. | 2027 est. |
|------------------------|-------------|-----------|-----------|
| Outlays .....          |             |           | 13,479    |
| <b>Total:</b>          |             |           |           |
| Budget Authority ..... | 1,463       | 322       | 30,431    |
| Outlays .....          | 996         | 1,517     | 14,025    |

The Defense Production Act (50 U.S.C. App. 2061, et seq.) authorizes the use of Federal funds to expedite and expand the supply of critical resources and services from the U.S. industrial base to support national defense and homeland security.

Object Classification (in millions of dollars)

| Identification code 097-0360-0-1-051                                  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>  |             |           |           |
| 11.8 Personnel compensation: Special personal services payments ..... | 22          |           |           |
| 25.1 Advisory and assistance services .....                           | 127         | 322       | 336       |
| 25.2 Other services from non-Federal sources .....                    | 1           |           |           |
| 25.5 Research and development contracts .....                         | 33          |           |           |
| 26.0 Supplies and materials .....                                     | 648         |           |           |
| 31.0 Equipment .....  | 185         |           | 141       |
| 99.9 Total new obligations, unexpired accounts .....                  | 1,016       | 322       | 477       |

DEFENSE PRODUCTION ACT PURCHASES  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 097-0360-4-1-051            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>         |             |           |           |
| 0001 Defense Production Act Purchases .....     |             |           | 29,954    |
| <b>Budgetary resources:</b>                     |             |           |           |
| <b>Budget authority:</b>                        |             |           |           |
| Appropriations, mandatory:                      |             |           |           |
| 1200 Appropriation .....                        |             |           | 29,954    |
| 1930 Total budgetary resources available .....  |             |           | 29,954    |
| <b>Change in obligated balance:</b>             |             |           |           |
| <b>Unpaid obligations:</b>                      |             |           |           |
| 3010 New obligations, unexpired accounts .....  |             |           | 29,954    |
| 3020 Outlays (gross) .....                      |             |           | -13,479   |
| 3050 Unpaid obligations, end of year .....      |             |           | 16,475    |
| <b>Memorandum (non-add) entries:</b>            |             |           |           |
| 3200 Obligated balance, end of year .....       |             |           | 16,475    |
| <b>Budget authority and outlays, net:</b>       |             |           |           |
| <b>Mandatory:</b>                               |             |           |           |
| 4090 Budget authority, gross .....              |             |           | 29,954    |
| <b>Outlays, gross:</b>                          |             |           |           |
| 4100 Outlays from new mandatory authority ..... |             |           | 13,479    |
| 4180 Budget authority, net (total) .....        |             |           | 29,954    |
| 4190 Outlays, net (total) .....                 |             |           | 13,479    |

Object Classification (in millions of dollars)

| Identification code 097-0360-4-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Direct obligations:</b>                           |             |           |           |
| 26.0 Supplies and materials .....                    |             |           | 5,664     |
| 31.0 Equipment .....                                 |             |           | 24,290    |
| 99.9 Total new obligations, unexpired accounts ..... |             |           | 29,954    |

DEFENSE PRODUCTION ACT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

| Identification code 097-0361-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| <b>Credit program obligations:</b>                                       |             |           |           |
| 0705 Reestimates of direct loan subsidy .....                            |             | 26        |           |
| 0709 Administrative expenses .....                                       | 4           |           |           |
| 0900 Total new obligations, unexpired accounts (object class 25.3) ..... | 4           | 26        |           |
| <b>Budgetary resources:</b>  |             |           |           |
| <b>Unobligated balance:</b>  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    | 21          | 17        | 17        |
| <b>Budget authority:</b>   |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             | 26        |           |
| 1900 Budget authority (total) .....                                      |             | 26        |           |
| 1930 Total budgetary resources available .....                           | 21          | 43        | 17        |
| <b>Memorandum (non-add) entries:</b>                                     |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                    | 17          | 17        | 17        |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| <b>Unpaid obligations:</b>   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                    |             | 3         | 2         |
| 3010 New obligations, unexpired accounts .....                           | 4           | 26        |           |
| 3020 Outlays (gross) .....   | -1          | -27       | -1        |
| 3050 Unpaid obligations, end of year .....                               | 3           | 2         | 1         |
| <b>Memorandum (non-add) entries:</b>                                     |             |           |           |
| 3100 Obligated balance, start of year .....                              |             | 3         | 2         |
| 3200 Obligated balance, end of year .....                                | 3           | 2         | 1         |

| Identification code 097-0361-0-1-051            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Budget authority and outlays, net:</b>       |             |           |           |
| <b>Discretionary:</b>                           |             |           |           |
| <b>Outlays, gross:</b>                          |             |           |           |
| 4011 Outlays from discretionary balances .....  | 1           | 1         | 1         |
| <b>Mandatory:</b>                               |             |           |           |
| 4090 Budget authority, gross .....              |             | 26        |           |
| <b>Outlays, gross:</b>                          |             |           |           |
| 4100 Outlays from new mandatory authority ..... |             | 26        |           |
| 4180 Budget authority, net (total) .....        |             | 26        |           |
| 4190 Outlays, net (total) .....                 | 1           | 27        | 1         |

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

| Identification code 097-0361-0-1-051      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct loan reestimates:</b>           |             |           |           |
| 135001 Defense Production Act Loans ..... |             | 5         |           |
| <b>Administrative expense data:</b>       |             |           |           |
| 3510 Budget authority .....               | 1           | 1         | 1         |
| 3580 Outlays from balances .....          | 1           | 1         | 1         |

DEFENSE STRATEGIC CAPITAL CREDIT PROGRAM

For the Department of Defense Credit Program Account, \$216,000,000, to remain available until expended, to carry out the capital assistance program, including loans, loan guarantees, and technical assistance, established under section 149(e) of title 10, United States Code: Provided, That such amounts are available to subsidize gross obligations for the principal amount of loans, and total loan principal, any part of which is to be guaranteed, not to exceed \$2,160,000,000: Provided further, That such amounts are available to cover all costs and expenditures as provided under section 149(e)(5)(B) of such title.

Program and Financing (in millions of dollars)

| Identification code 097-0362-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                         |             |           |           |
| <b>Credit program obligations:</b>                              |             |           |           |
| 0701 Direct loan subsidy .....                                  | 20          | 1,760     | 216       |
| <b>Budgetary resources:</b>                                     |             |           |           |
| <b>Unobligated balance:</b>                                     |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....           | 49          | 1,667     | 7         |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 ..... | 49          | 187       |           |

|                                |  |       |           |
|--------------------------------|--|-------|-----------|
| Budget authority:              |  |       |           |
| Appropriations, discretionary: |  |       |           |
| 1100                           | Appropriation .....                              | 138   | 98 216    |
| Appropriations, mandatory:     |  |       |           |
| 1200                           | Appropriation .....                              | 1,500 | .....     |
| 1200                           | Appropriation - P.L. 101-508 .....               | ..... | 2 .....   |
| 1260                           | Appropriations, mandatory (total) .....          | 1,500 | 2 .....   |
| 1900                           | Budget authority (total) .....                   | 1,638 | 100 216   |
| 1930                           | Total budgetary resources available .....        | 1,687 | 1,767 223 |
| Memorandum (non-add) entries:  |  |       |           |
| 1941                           | Unexpired unobligated balance, end of year ..... | 1,667 | 7 7       |

|                                     |  |       |           |
|-------------------------------------|--|-------|-----------|
| <b>Change in obligated balance:</b> |  |       |           |
| Unpaid obligations:                 |  |       |           |
| 3000                                | Unpaid obligations, brought forward, Oct 1 ..... | ..... | 979       |
| 3010                                | New obligations, unexpired accounts .....        | 20    | 1,760 216 |
| 3020                                | Outlays (gross) .....                            | -20   | -781 -384 |
| 3050                                | Unpaid obligations, end of year .....            | ..... | 979 811   |
| Memorandum (non-add) entries:       |  |       |           |
| 3100                                | Obligated balance, start of year .....           | ..... | 979       |
| 3200                                | Obligated balance, end of year .....             | ..... | 979 811   |

|   |  |       |         |
|---|--|-------|---------|
| <b>Budget authority and outlays, net:</b> |  |       |         |
| Discretionary:                            |  |       |         |
| 4000                                      | Budget authority, gross .....                  | 138   | 98 216  |
| Outlays, gross:                           |  |       |         |
| 4010                                      | Outlays from new discretionary authority ..... | ..... | 15 32   |
| 4011                                      | Outlays from discretionary balances .....      | ..... | 28 57   |
| 4020                                      | Outlays, gross (total) .....                   | ..... | 43 89   |
| Mandatory:                                |  |       |         |
| 4090                                      | Budget authority, gross .....                  | 1,500 | 2 ..... |
| Outlays, gross:                           |  |       |         |
| 4100                                      | Outlays from new mandatory authority .....     | 20    | 2 ..... |
| 4101                                      | Outlays from mandatory balances .....          | ..... | 736 295 |
| 4110                                      | Outlays, gross (total) .....                   | 20    | 738 295 |
| 4180                                      | Budget authority, net (total) .....            | 1,638 | 100 216 |
| 4190                                      | Outlays, net (total) .....                     | 20    | 781 384 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 1,638       | 100       | 216       |
| Outlays .....                           | 20          | 781       | 384       |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  | .....       | .....     | 20,000    |
| Outlays .....                           | .....       | .....     | 2,000     |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 1,638       | 100       | 20,216    |
| Outlays .....                           | 20          | 781       | 2,384     |

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

| Identification code 097-0362-0-1-051                        | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct loan levels supportable by subsidy budget authority: |             |           |           |
| 115001 Office of Strategic Capital Direct Loans .....       | 150         | 17,650    | 2,160     |
| 115999 Total direct loan levels .....                       | 150         | 17,650    | 2,160     |
| Direct loan subsidy (in percent):                           |             |           |           |
| 132001 Office of Strategic Capital Direct Loans .....       | 13.64       | 9.97      | 10.00     |
| 132999 Weighted average subsidy rate .....                  | 13.64       | 9.97      | 10.00     |
| Direct loan subsidy budget authority:                       |             |           |           |
| 133001 Office of Strategic Capital Direct Loans .....       | 20          | 1,760     | 216       |
| 133999 Total subsidy budget authority .....                 | 20          | 1,760     | 216       |
| Direct loan subsidy outlays:                                |             |           |           |
| 134001 Office of Strategic Capital Direct Loans .....       | 20          | 779       | 384       |
| 134999 Total subsidy outlays .....                          | 20          | 779       | 384       |

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

| Identification code 097-0362-0-1-051                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Direct obligations:                                      |             |           |           |
| 25.3 Other goods and services from Federal sources ..... | 20          | .....     | .....     |
| 41.0 Grants, subsidies, and contributions .....          | .....       | 1,760     | 216       |
| 99.9 Total new obligations, unexpired accounts .....     | 20          | 1,760     | 216       |

**DEFENSE STRATEGIC CAPITAL CREDIT PROGRAM**  
(Legislative proposal, subject to PAYGO)

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

| Identification code 097-0362-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| Credit program obligations:  |             |           |           |
| 0701 Direct loan subsidy .....   | .....       | .....     | 4,000     |
| 0900 Total new obligations, unexpired accounts (object class 33.0) ..... | .....       | .....     | 4,000     |

| <b>Budgetary resources:</b>                           |       |       |        |
|---|-------|-------|--------|
| Budget authority:                                     |       |       |        |
| Appropriations, mandatory:                            |       |       |        |
| 1200 Appropriation .....                              | ..... | ..... | 20,000 |
| 1930 Total budgetary resources available .....        | ..... | ..... | 20,000 |
| Memorandum (non-add) entries:                         |       |       |        |
| 1941 Unexpired unobligated balance, end of year ..... | ..... | ..... | 16,000 |

| <b>Change in obligated balance:</b>            |       |       |        |
|--|-------|-------|--------|
| Unpaid obligations:                            |       |       |        |
| 3010 New obligations, unexpired accounts ..... | ..... | ..... | 4,000  |
| 3020 Outlays (gross) .....                     | ..... | ..... | -2,000 |
| 3050 Unpaid obligations, end of year .....     | ..... | ..... | 2,000  |
| Memorandum (non-add) entries:                  |       |       |        |
| 3200 Obligated balance, end of year .....      | ..... | ..... | 2,000  |

| <b>Budget authority and outlays, net:</b>       |       |       |        |
|---|-------|-------|--------|
| Mandatory:                                      |       |       |        |
| 4090 Budget authority, gross .....              | ..... | ..... | 20,000 |
| Outlays, gross:                                 |       |       |        |
| 4100 Outlays from new mandatory authority ..... | ..... | ..... | 2,000  |
| 4180 Budget authority, net (total) .....        | ..... | ..... | 20,000 |
| 4190 Outlays, net (total) .....                 | ..... | ..... | 2,000  |

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

| Identification code 097-0362-4-1-051                        | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct loan levels supportable by subsidy budget authority: |             |           |           |
| 115001 Office of Strategic Capital Direct Loans .....       | .....       | .....     | 40,000    |
| 115999 Total direct loan levels .....                       | .....       | .....     | 40,000    |
| Direct loan subsidy (in percent):                           |             |           |           |
| 132001 Office of Strategic Capital Direct Loans .....       | .....       | .....     | 0.00      |
| 132999 Weighted average subsidy rate .....                  | .....       | .....     | 0.00      |
| Direct loan subsidy budget authority:                       |             |           |           |
| 133001 Office of Strategic Capital Direct Loans .....       | .....       | .....     | 4,000     |
| 133999 Total subsidy budget authority .....                 | .....       | .....     | 4,000     |
| Direct loan subsidy outlays:                                |             |           |           |
| 134001 Office of Strategic Capital Direct Loans .....       | .....       | .....     | 2,000     |
| 134999 Total subsidy outlays .....                          | .....       | .....     | 2,000     |

**DEFENSE MODERNIZATION ACCOUNT**

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

| Identification code 097-0117-0-1-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                | .....       | 34        | 6         |
| 1011 Unobligated balance transfer from other acct [021-2033] .....   | 6           | .....     | .....     |
| 1011 Unobligated balance transfer from other acct [057-3010] .....   | 24          | .....     | .....     |
| 1011 Unobligated balance transfer from other acct [057-3600] .....   | 4           | .....     | .....     |
| 1070 Unobligated balance (total) .....                               | 34          | 34        | 6         |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                       |             |           |           |
| 1131 Unobligated balance of appropriations permanently reduced ..... | .....       | -28       | .....     |
| 1930 Total budgetary resources available .....                       | 34          | 6         | 6         |
| Memorandum (non-add) entries:  |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                | 34          | 6         | 6         |

DEFENSE MODERNIZATION ACCOUNT—Continued  
Program and Financing—Continued

| Identification code 097-0117-0-1-051            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Change in obligated balance:</b>             |             |           |           |
| Unpaid obligations:                             |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 |             |           | 28        |
| 3020 Outlays (gross)                            |             | 28        |           |
| 3050 Unpaid obligations, end of year            |             | 28        | 28        |
| Memorandum (non-add) entries:                   |             |           |           |
| 3100 Obligated balance, start of year           |             |           | 28        |
| 3200 Obligated balance, end of year             |             | 28        | 28        |
| <b>Budget authority and outlays, net:</b>       |             |           |           |
| Discretionary:                                  |             |           |           |
| 4000 Budget authority, gross                    |             | -28       |           |
| Outlays, gross:                                 |             |           |           |
| 4010 Outlays from new discretionary authority   |             | -28       |           |
| 4180 Budget authority, net (total)              |             | -28       |           |
| 4190 Outlays, net (total)                       |             | -28       |           |

DEFENSE STRATEGIC CAPITAL CREDIT DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

| Identification code 097-4450-0-3-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                         |             |           |           |
| Credit program obligations:                                     |             |           |           |
| 0710 Direct loan obligations                                    | 150         | 17,650    | 2,160     |
| 0713 Payment of interest to Treasury                            | 6           | 256       | 369       |
| 0900 Total new obligations, unexpired accounts                  | 156         | 17,906    | 2,529     |
| <b>Budgetary resources:</b>                                     |             |           |           |
| Financing authority:  |             |           |           |
| Borrowing authority, mandatory:                                 |             |           |           |
| 1400 Borrowing authority  | 130         | 16,091    | 1,944     |
| Spending authority from offsetting collections, mandatory:      |             |           |           |
| 1800 Collected  | 26          | 830       | 396       |
| 1801 Change in uncollected payments, Federal sources            |             | 985       | 817       |
| 1850 Spending auth from offsetting collections, mand (total)    | 26          | 1,815     | 1,213     |
| 1900 Budget authority (total)                                   | 156         | 17,906    | 3,157     |
| 1930 Total budgetary resources available                        | 156         | 17,906    | 3,157     |
| Memorandum (non-add) entries:                                   |             |           |           |
| 1941 Unexpired unobligated balance, end of year                 |             |           | 628       |
| <b>Change in obligated balance:</b>                             |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1                 |             |           | 9,818     |
| 3010 New obligations, unexpired accounts                        | 156         | 17,906    | 2,529     |
| 3020 Outlays (gross)  | -156        | -8,088    | -4,223    |
| 3050 Unpaid obligations, end of year                            |             | 9,818     | 8,124     |
| Uncollected payments:   |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1     |             |           | -985      |
| 3070 Change in uncollected pymts, Fed sources, unexpired        |             | -985      | -817      |
| 3090 Uncollected pymts, Fed sources, end of year                |             | -985      | -1,802    |
| Memorandum (non-add) entries:                                   |             |           |           |
| 3100 Obligated balance, start of year                           |             |           | 8,833     |
| 3200 Obligated balance, end of year                             |             | 8,833     | 6,322     |
| <b>Financing authority and disbursements, net:</b>              |             |           |           |
| Mandatory:  |             |           |           |
| 4090 Budget authority, gross                                    | 156         | 17,906    | 3,157     |
| Financing disbursements:  |             |           |           |
| 4110 Outlays, gross (total)                                     | 156         | 8,088     | 4,223     |
| Offsets against gross financing authority and disbursements:    |             |           |           |
| Offsetting collections (collected) from:                        |             |           |           |
| 4120 Federal sources - Subsidy                                  | -21         | -779      | -384      |
| 4122 Interest on uninvested funds                               | -5          |           |           |
| 4123 Non-Federal sources - Interest                             |             | -7        | -7        |
| 4123 Non-Federal sources - Fees                                 |             | -44       | -5        |
| 4130 Offsets against gross budget authority and outlays (total) | -26         | -830      | -396      |
| Additional offsets against financing authority only (total):    |             |           |           |
| 4140 Change in uncollected pymts, Fed sources, unexpired        |             | -985      | -817      |
| 4160 Budget authority, net (mandatory)                          | 130         | 16,091    | 1,944     |
| 4170 Outlays, net (mandatory)                                   | 130         | 7,258     | 3,827     |

|                                    |     |        |       |
|------------------------------------|-----|--------|-------|
| 4180 Budget authority, net (total) | 130 | 16,091 | 1,944 |
| 4190 Outlays, net (total)          | 130 | 7,258  | 3,827 |

Status of Direct Loans (in millions of dollars)

| Identification code 097-4450-0-3-051                                   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Position with respect to appropriations act limitation on obligations: |             |           |           |
| 1111 Direct loan obligations from current-year authority               | 150         | 2,850     | 2,160     |
| 1121 Limitation available from carry-forward                           |             | 14,800    |           |
| 1150 Total direct loan obligations                                     | 150         | 17,650    | 2,160     |
| Cumulative balance of direct loans outstanding:                        |             |           |           |
| 1210 Outstanding, start of year  |             |           | 7,828     |
| 1231 Disbursements: Direct loan disbursements                          |             | 7,828     | 3,854     |
| 1290 Outstanding, end of year  |             | 7,828     | 11,682    |

DEFENSE STRATEGIC CAPITAL CREDIT DIRECT LOAN FINANCING ACCOUNT

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 097-4450-4-3-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                         |             |           |           |
| Credit program obligations:                                     |             |           |           |
| 0710 Direct loan obligations                                    |             |           | 40,000    |
| 0713 Payment of interest to Treasury                            |             |           | 646       |
| 0900 Total new obligations, unexpired accounts                  |             |           | 40,646    |
| <b>Budgetary resources:</b>                                     |             |           |           |
| Financing authority:  |             |           |           |
| Borrowing authority, mandatory:                                 |             |           |           |
| 1400 Borrowing authority  |             |           | 36,556    |
| Spending authority from offsetting collections, mandatory:      |             |           |           |
| 1800 Collected  |             |           | 2,100     |
| 1900 Budget authority (total)                                   |             |           | 38,656    |
| 1930 Total budgetary resources available                        |             |           | 38,656    |
| Memorandum (non-add) entries:                                   |             |           |           |
| 1941 Unexpired unobligated balance, end of year                 |             |           | -1,990    |
| <b>Change in obligated balance:</b>                             |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3010 New obligations, unexpired accounts                        |             |           | 40,646    |
| 3020 Outlays (gross)  |             |           | -20,646   |
| 3050 Unpaid obligations, end of year                            |             |           | 20,000    |
| Memorandum (non-add) entries:                                   |             |           |           |
| 3200 Obligated balance, end of year                             |             |           | 20,000    |
| <b>Financing authority and disbursements, net:</b>              |             |           |           |
| Mandatory:  |             |           |           |
| 4090 Budget authority, gross                                    |             |           | 38,656    |
| Financing disbursements:  |             |           |           |
| 4110 Outlays, gross (total)                                     |             |           | 20,646    |
| Offsets against gross financing authority and disbursements:    |             |           |           |
| Offsetting collections (collected) from:                        |             |           |           |
| 4120 Federal sources  |             |           | -2,000    |
| 4123 Non-Federal sources - Fees                                 |             |           | -100      |
| 4130 Offsets against gross budget authority and outlays (total) |             |           | -2,100    |
| 4160 Budget authority, net (mandatory)                          |             |           | 36,556    |
| 4170 Outlays, net (mandatory)                                   |             |           | 18,546    |
| 4180 Budget authority, net (total)                              |             |           | 36,556    |
| 4190 Outlays, net (total)                                       |             |           | 18,546    |

Status of Direct Loans (in millions of dollars)

| Identification code 097-4450-4-3-051                                   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Position with respect to appropriations act limitation on obligations: |             |           |           |
| 1111 Direct loan obligations from current-year authority               |             |           | 40,000    |
| 1150 Total direct loan obligations                                     |             |           | 40,000    |
| Cumulative balance of direct loans outstanding:                        |             |           |           |
| 1231 Disbursements: Direct loan disbursements                          |             |           | 20,000    |

|      |                                |        |
|------|--------------------------------|--------|
| 1290 | Outstanding, end of year ..... | 20,000 |
|------|--------------------------------|--------|

**CHEMICAL AGENTS AND MUNITIONS DESTRUCTION, DEFENSE**

For expenses, not otherwise provided for, necessary for the destruction of the United States stockpile of lethal chemical agents and munitions in accordance with the provisions of section 1412 of the Department of Defense Authorization Act, 1986 (Public Law 99-145, as amended; 50 U.S.C. 1521), \$55,972,000, to remain available until September 30, 2028, shall be for research, development, test and evaluation.

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

| Identification code 097-0390-0-1-051                                  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                               |             |           |           |
| 0001 Operation and maintenance .....                                  | 639         | 60        | 27        |
| 0002 Research, Development, Test, and Evaluation .....                |             | 322       | 27        |
| 0799 Total direct obligations .....                                   | 639         | 382       | 54        |
| 0801 Reimbursable program activity .....                              |             | 4         | 4         |
| 0900 Total new obligations, unexpired accounts .....                  | 639         | 386       | 58        |
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                 | 31          | 171       |           |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....       | 31          |           |           |
| 1021 Recoveries of prior year unpaid obligations .....                | 10          |           |           |
| 1070 Unobligated balance (total) .....                                | 41          | 171       |           |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:  |             |           |           |
| 1100 Appropriation .....  | 776         | 213       | 56        |
| 1120 Appropriations transferred to other acct [097-0100] .....        | -4          |           |           |
| 1160 Appropriation, discretionary (total) .....                       | 772         | 213       | 56        |
| Spending authority from offsetting collections, discretionary:        |             |           |           |
| 1700 Collected .....  |             | 2         | 2         |
| 1900 Budget authority (total) .....                                   | 772         | 215       | 58        |
| 1930 Total budgetary resources available .....                        | 813         | 386       | 58        |
| Memorandum (non-add) entries:   |             |           |           |
| 1940 Unobligated balance expiring .....                               | -3          |           |           |
| 1941 Unexpired unobligated balance, end of year .....                 | 171         |           |           |
| <b>Change in obligated balance:</b>                                   |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                 | 418         | 396       | 372       |
| 3010 New obligations, unexpired accounts .....                        | 639         | 386       | 58        |
| 3011 Obligations ("upward adjustments"), expired accounts .....       | 2           |           |           |
| 3020 Outlays (gross) .....  | -643        | -410      | -214      |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....     | -10         |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....       | -10         |           |           |
| 3050 Unpaid obligations, end of year .....                            | 396         | 372       | 216       |
| Memorandum (non-add) entries:   |             |           |           |
| 3100 Obligated balance, start of year .....                           | 418         | 396       | 372       |
| 3200 Obligated balance, end of year .....                             | 396         | 372       | 216       |
| <b>Budget authority and outlays, net:</b>                             |             |           |           |
| Discretionary:  |             |           |           |
| 4000 Budget authority, gross .....                                    | 772         | 215       | 58        |
| Outlays, gross:   |             |           |           |
| 4010 Outlays from new discretionary authority .....                   | 233         | 81        | 23        |
| 4011 Outlays from discretionary balances .....                        | 410         | 329       | 191       |
| 4020 Outlays, gross (total) .....                                     | 643         | 410       | 214       |
| Offsets against gross budget authority and outlays:                   |             |           |           |
| Offsetting collections (collected) from:                              |             |           |           |
| 4033 Non-Federal sources .....  | -2          | -2        | -2        |
| 4040 Offsets against gross budget authority and outlays (total) ..... | -2          | -2        | -2        |
| Additional offsets against gross budget authority only:               |             |           |           |
| 4052 Offsetting collections credited to expired accounts .....        | 2           |           |           |
| 4060 Additional offsets against budget authority only (total) .....   | 2           |           |           |
| 4070 Budget authority, net (discretionary) .....                      | 772         | 213       | 56        |
| 4080 Outlays, net (discretionary) .....                               | 641         | 408       | 212       |
| 4180 Budget authority, net (total) .....                              | 772         | 213       | 56        |
| 4190 Outlays, net (total) .....                                       | 641         | 408       | 212       |

ditionally, the program is responsible for completing closure of those facilities constructed under the CDP to destroy the stockpile, in compliance with all federal and state laws, regulations and mutual agreements between the Secretary of the Army and the Governors of the states, while ensuring maximum protection of the workforce, public and environment.

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

| Identification code 097-0390-0-1-051                                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 11.1 Direct obligations: Personnel compensation: Full-time permanent ..... |             | 4         |           |
| 11.9 Total personnel compensation .....                                    |             | 4         |           |
| 12.1 Civilian personnel benefits .....                                     |             | 1         |           |
| 25.1 Advisory and assistance services .....                                | 35          | 15        | 2         |
| 25.2 Other services from non-Federal sources .....                         | 79          | 26        | 3         |
| 25.3 Other goods and services from Federal sources .....                   | 49          | 18        |           |
| 25.3 Other goods and services from Federal sources .....                   |             | 9         |           |
| 25.4 Operation and maintenance of facilities .....                         | 10          | 3         |           |
| 25.5 Research and development contracts .....                              | 465         | 305       | 53        |
| 25.7 Operation and maintenance of equipment .....                          | 1           | 1         |           |
| 99.0 Direct obligations .....  | 639         | 382       | 58        |
| 99.0 Reimbursable obligations .....  |             | 4         |           |
| 99.9 Total new obligations, unexpired accounts .....                       | 639         | 386       | 58        |

**Employment Summary**

| Identification code 097-0390-0-1-051                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment ..... |             | 28        |           |

**DEFENSE PRODUCTION ACT, DIRECT LOAN FINANCING ACCOUNT**

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

| Identification code 097-4387-0-3-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>   |             |           |           |
| Credit program obligations:   |             |           |           |
| 0713 Payment of interest to Treasury .....                                      | 3           |           |           |
| 0743 Interest on downward reestimates .....                                     |             | 21        |           |
| 0791 Direct program activities, subtotal .....                                  | 3           | 21        |           |
| 0900 Total new obligations, unexpired accounts .....                            | 3           | 21        |           |
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                           |             | 1         | 27        |
| Financing authority:  |             |           |           |
| Spending authority from offsetting collections, mandatory:                      |             |           |           |
| 1800 Collected .....  | 17          | 47        | 21        |
| 1825 Spending authority from offsetting collections applied to repay debt ..... | -13         |           |           |
| 1850 Spending auth from offsetting collections, mand (total) .....              | 4           | 47        | 21        |
| 1900 Budget authority (total) .....   | 4           | 47        | 21        |
| 1930 Total budgetary resources available .....                                  | 4           | 48        | 48        |
| Memorandum (non-add) entries:   |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                           | 1           | 27        | 48        |
| <b>Change in obligated balance:</b>   |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                           | 181         | 181       | 202       |
| 3010 New obligations, unexpired accounts .....                                  | 3           | 21        |           |
| 3020 Outlays (gross) .....  | -3          |           |           |
| 3050 Unpaid obligations, end of year .....                                      | 181         | 202       | 202       |
| Memorandum (non-add) entries:   |             |           |           |
| 3100 Obligated balance, start of year .....                                     | 181         | 181       | 202       |
| 3200 Obligated balance, end of year .....                                       | 181         | 202       | 202       |
| <b>Financing authority and disbursements, net:</b>                              |             |           |           |
| Mandatory:  |             |           |           |
| 4090 Budget authority, gross .....  | 4           | 47        | 21        |
| Financing disbursements:  |             |           |           |
| 4110 Outlays, gross (total) .....   | 3           |           |           |
| Offsets against gross financing authority and disbursements:                    |             |           |           |
| Offsetting collections (collected) from:  |             |           |           |
| 4120 Federal sources .....  |             | -26       |           |

Funded by the Chemical Agents and Munitions Destruction, Defense (CAMD,D) account supports the Chemical Demilitarization Program (CDP) mission is to eliminate the U.S. chemical weapons stockpile. Ad-

DEFENSE PRODUCTION ACT, DIRECT LOAN FINANCING ACCOUNT—Continued  
Program and Financing—Continued

| Identification code 097-4387-0-3-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 4123 Non-Federal sources .....                                       | -17         | -21       | -21       |
| 4130 Offsets against gross budget authority and outlays (total) .... | -17         | -47       | -21       |
| 4160 Budget authority, net (mandatory) .....                         | -13         |           |           |
| 4170 Outlays, net (mandatory) .....                                  | -14         | -47       | -21       |
| 4180 Budget authority, net (total) .....                             | -13         |           |           |
| 4190 Outlays, net (total) .....                                      | -14         | -47       | -21       |

RESEARCH, DEVELOPMENT, TEST, AND EVALUATION

Appropriations in this title support basic and applied research, as well as development, demonstration, testing, prototyping, and evaluation activities. For select Software & Digital Technology Pilot Programs, appropriations may be used for expenses for the agile research, development, test and evaluation, procurement, production, modification, and operation and maintenance. This work is performed by government employees and contractors, in government and corporate laboratories and facilities, at universities, and by nonprofit organizations. Research and development programs are funded to cover annual needs. Resources presented under the RDT&E title contribute primarily to maintaining military technical superiority.

Funds for each fiscal year are available for obligation for a two-year period beginning on the first day of that fiscal year.

Federal Funds

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$18,708,826,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

| Identification code 021-2040-0-1-051                              | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                           |             |           |           |
| 0001 Basic Research .....   | 525         | 624       | 451       |
| 0002 Applied Research .....                                       | 1,420       | 1,920     | 608       |
| 0003 Advanced Technology Development .....                        | 2,101       | 2,625     | 1,498     |
| 0004 Advanced Component Development and Prototypes .....          | 2,494       | 2,916     | 2,883     |
| 0005 System Development and Demonstration .....                   | 6,231       | 7,444     | 10,668    |
| 0006 Management Support .....                                     | 2,266       | 2,054     | 2,336     |
| 0007 Operational System Development .....                         | 1,209       | 2,018     | 1,349     |
| 0008 Software and Digital Technology Pilot Programs .....         | 79          | 66        | 106       |
| 0009 AGILE RDTE PORTFOLIO MANAGEMENT .....                        |             | 548       |           |
| 0799 Total direct obligations .....                               | 16,325      | 20,215    | 19,899    |
| 0801 Reimbursable program activity .....                          | 7,826       | 8,502     | 8,502     |
| 0900 Total new obligations, unexpired accounts .....              | 24,151      | 28,717    | 28,401    |
| <b>Budgetary resources:</b>                                       |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....             | 6,722       | 5,770     | 3,191     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....   | 6,714       |           |           |
| 1010 Unobligated balance transfer to other accts [097-0130] ..... | -29         |           |           |
| 1011 Unobligated balance transfer from other acct [021-2020] .... | 14          |           |           |
| 1011 Unobligated balance transfer from other acct [021-2035] .... | 41          |           |           |
| 1011 Unobligated balance transfer from other acct [021-2065] .... | 1           |           |           |
| 1011 Unobligated balance transfer from other acct [097-0100] .... | 106         |           |           |
| 1011 Unobligated balance transfer from other acct [021-2031] .... | 6           |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....   |             | 1,221     |           |
| 1021 Recoveries of prior year unpaid obligations .....            | 1,258       |           |           |
| 1033 Recoveries of prior year paid obligations .....              | 19          |           |           |
| 1070 Unobligated balance (total) .....                            | 8,138       | 6,991     | 3,191     |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:                                    |             |           |           |
| 1100 Appropriation .....  | 14,363      | 16,566    | 18,709    |
| 1121 Appropriations transferred from other acct [097-0105] ....   | 1           |           |           |
| 1121 Appropriations transferred from other acct [021-2020] ....   | 114         |           |           |

|  |        |        |        |
|--|--------|--------|--------|
| 1131 Unobligated balance of appropriations permanently reduced ..... |        | -179   |        |
| 1160 Appropriation, discretionary (total) .....                      | 14,478 | 16,387 | 18,709 |
| Appropriations, mandatory:   |        |        |        |
| 1200 Appropriation .....   | 570    |        |        |
| 1220 Appropriations transferred to other acct [011-5512] .....       | -42    |        |        |
| 1221 Appropriations transferred from other acct [011-5512] .....     | 45     | 30     | 12     |
| 1260 Appropriations, mandatory (total) .....                         | 573    | 30     | 12     |
| Spending authority from offsetting collections, discretionary:       |        |        |        |
| 1700 Collected .....   | 5,818  | 8,500  | 8,500  |
| 1701 Change in uncollected payments, Federal sources .....           | 1,041  |        |        |
| 1750 Spending auth from offsetting collections, disc (total) .....   | 6,859  | 8,500  | 8,500  |
| 1900 Budget authority (total) .....                                  | 21,910 | 24,917 | 27,221 |
| 1930 Total budgetary resources available .....                       | 30,048 | 31,908 | 30,412 |
| Memorandum (non-add) entries:  |        |        |        |
| 1940 Unobligated balance expiring .....                              | -127   |        |        |
| 1941 Unexpired unobligated balance, end of year .....                | 5,770  | 3,191  | 2,011  |

Change in obligated balance:

|   |         |         |         |
|---|---------|---------|---------|
| Unpaid obligations:   |         |         |         |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 17,538  | 17,299  | 20,323  |
| 3010 New obligations, unexpired accounts .....                    | 24,151  | 28,717  | 28,401  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 179     |         |         |
| 3020 Outlays (gross) .....  | -22,818 | -25,693 | -27,478 |
| 3040 Recoveries of prior year unpaid obligations, unexpired ..... | -1,258  |         |         |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -493    |         |         |
| 3050 Unpaid obligations, end of year .....                        | 17,299  | 20,323  | 21,246  |
| Uncollected payments:   |         |         |         |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -5,935  | -5,890  | -5,890  |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....    | -1,041  |         |         |
| 3071 Change in uncollected pymts, Fed sources, expired .....      | 1,086   |         |         |
| 3090 Uncollected pymts, Fed sources, end of year .....            | -5,890  | -5,890  | -5,890  |
| Memorandum (non-add) entries:                                     |         |         |         |
| 3100 Obligated balance, start of year .....                       | 11,603  | 11,409  | 14,433  |
| 3200 Obligated balance, end of year .....                         | 11,409  | 14,433  | 15,356  |

Budget authority and outlays, net:

|  |        |        |        |
|--|--------|--------|--------|
| Discretionary:   |        |        |        |
| 4000 Budget authority, gross .....                                       | 21,337 | 24,887 | 27,209 |
| Outlays, gross:  |        |        |        |
| 4010 Outlays from new discretionary authority .....                      | 6,946  | 14,235 | 15,048 |
| 4011 Outlays from discretionary balances .....                           | 15,839 | 10,925 | 11,904 |
| 4020 Outlays, gross (total) .....  | 22,785 | 25,160 | 26,952 |
| Offsets against gross budget authority and outlays:                      |        |        |        |
| Offsetting collections (collected) from:                                 |        |        |        |
| 4030 Federal sources .....   | -6,620 | -8,500 | -8,500 |
| 4033 Non-Federal sources .....   | -201   |        |        |
| 4040 Offsets against gross budget authority and outlays (total) ....     | -6,821 | -8,500 | -8,500 |
| Additional offsets against gross budget authority only:                  |        |        |        |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....           | -1,041 |        |        |
| 4052 Offsetting collections credited to expired accounts .....           | 984    |        |        |
| 4053 Recoveries of prior year paid obligations, unexpired accounts ..... | 19     |        |        |
| 4060 Additional offsets against budget authority only (total) .....      | -38    |        |        |
| 4070 Budget authority, net (discretionary) .....                         | 14,478 | 16,387 | 18,709 |
| 4080 Outlays, net (discretionary) .....                                  | 15,964 | 16,660 | 18,452 |
| Mandatory:   |        |        |        |
| 4090 Budget authority, gross .....                                       | 573    | 30     | 12     |
| Outlays, gross:  |        |        |        |
| 4100 Outlays from new mandatory authority .....                          |        | 10     | 4      |
| 4101 Outlays from mandatory balances .....                               | 33     | 523    | 522    |
| 4110 Outlays, gross (total) .....  | 33     | 533    | 526    |
| Offsets against gross budget authority and outlays:                      |        |        |        |
| Offsetting collections (collected) from:                                 |        |        |        |
| 4123 Non-Federal sources .....   | -18    |        |        |
| Additional offsets against gross budget authority only:                  |        |        |        |
| 4142 Offsetting collections credited to expired accounts .....           | 18     |        |        |
| 4160 Budget authority, net (mandatory) .....                             | 573    | 30     | 12     |
| 4170 Outlays, net (mandatory) .....                                      | 15     | 533    | 526    |
| 4180 Budget authority, net (total) .....                                 | 15,051 | 16,417 | 18,721 |
| 4190 Outlays, net (total) .....  | 15,979 | 17,193 | 18,978 |

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

|                        | 2025 actual | 2026 est. | 2027 est. |
|------------------------|-------------|-----------|-----------|
| Enacted/requested:     |             |           |           |
| Budget Authority ..... | 15,051      | 16,417    | 18,721    |
| Outlays .....          | 15,979      | 17,193    | 18,978    |

|   |        |        |        |
|---|--------|--------|--------|
| Legislative proposal, subject to PAYGO: |        |        |        |
| Budget Authority .....                  |        |        | 40     |
| Outlays .....                           |        |        | 14     |
| <b>Total:</b>                           |        |        |        |
| Budget Authority .....                  | 15,051 | 16,417 | 18,761 |
| Outlays .....                           | 15,979 | 17,193 | 18,992 |

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

| Identification code 021–2040–0–1–051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Direct obligations:</b>                                      |             |           |           |
| <b>Personnel compensation:</b>                                  |             |           |           |
| 11.1 Full-time permanent .....                                  | 480         | 801       | 800       |
| 11.5 Other personnel compensation .....                         | 27          | 28        | 40        |
| 11.9 Total personnel compensation .....                         | 507         | 829       | 840       |
| 12.1 Civilian personnel benefits .....                          | 188         | 302       | 298       |
| 21.0 Travel and transportation of persons .....                 | 64          | 72        | 50        |
| 22.0 Transportation of things .....                             | 36          | 40        | 42        |
| 23.1 Rental payments to GSA .....                               | 11          | 13        | 13        |
| 23.2 Rental payments to others .....                            | 3           | 3         | 3         |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 20          | 22        | 23        |
| 25.1 Advisory and assistance services .....                     | 1,017       | 954       | 776       |
| 25.2 Other services from non-Federal sources .....              | 984         | 1,100     | 1,156     |
| 25.3 Other goods and services from Federal sources .....        | 2,458       | 2,746     | 2,888     |
| 25.3 Other goods and services from Federal sources .....        | 160         | 151       | 131       |
| 25.4 Operation and maintenance of facilities .....              | 326         | 365       | 384       |
| 25.5 Research and development contracts .....                   | 9,546       | 12,335    | 12,079    |
| 25.6 Medical care .....   | 3           | 3         | 3         |
| 25.7 Operation and maintenance of equipment .....               | 279         | 361       | 328       |
| 26.0 Supplies and materials .....                               | 97          | 105       | 130       |
| 31.0 Equipment .....  | 545         | 724       | 660       |
| 32.0 Land and structures .....                                  | 13          | 14        | 15        |
| 41.0 Grants, subsidies, and contributions .....                 | 68          | 76        | 80        |
| 99.0 Direct obligations .....                                   | 16,325      | 20,215    | 19,899    |
| 99.0 Reimbursable obligations .....                             | 7,826       | 8,502     | 8,502     |
| 99.9 Total new obligations, unexpired accounts .....            | 24,151      | 28,717    | 28,401    |

**Employment Summary**

| Identification code 021–2040–0–1–051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 3,961       | 5,652     | 5,610     |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 14,423      | 8,620     | 8,603     |

**RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY**

(Legislative proposal, subject to PAYGO)

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

| Identification code 021–2040–4–1–051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0004 Advanced Component Development and Prototypes .....                 |             |           | 40        |
| 0900 Total new obligations, unexpired accounts (object class 25.5) ..... |             |           | 40        |
| <b>Budgetary resources:</b>  |             |           |           |
| <b>Budget authority:</b>   |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 40        |
| 1930 Total budgetary resources available .....                           |             |           | 40        |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| <b>Unpaid obligations:</b>   |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 40        |
| 3020 Outlays (gross) .....   |             |           | -14       |
| 3050 Unpaid obligations, end of year .....                               |             |           | 26        |
| <b>Memorandum (non-add) entries:</b>                                     |             |           |           |
| 3200 Obligated balance, end of year .....                                |             |           | 26        |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| <b>Mandatory:</b>  |             |           |           |
| 4090 Budget authority, gross .....                                       |             |           | 40        |
| <b>Outlays, gross:</b>   |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             |           | 14        |
| 4180 Budget authority, net (total) .....                                 |             |           | 40        |
| 4190 Outlays, net (total) .....  |             |           | 14        |

**RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY**

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$32,386,619,000, to remain available for obligation until September 30, 2028.

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

| Identification code 017–1319–0–1–051                                  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                               |             |           |           |
| 0001 Basic Research .....   | 573         | 597       | 533       |
| 0002 Applied Research .....   | 1,219       | 1,506     | 977       |
| 0003 Advanced Technology Development .....                            | 1,262       | 1,550     | 1,107     |
| 0004 Advanced Component Development and Prototypes .....              | 8,480       | 12,544    | 10,691    |
| 0005 System development and demonstration .....                       | 7,087       | 9,870     | 8,928     |
| 0006 Management Support .....   | 1,742       | 1,656     | 1,194     |
| 0007 Operational system development .....                             | 6,521       | 7,448     | 8,287     |
| 0008 Software and digital technology pilot programs .....             | 25          | 41        | 39        |
| 0799 Total direct obligations .....                                   | 26,909      | 35,212    | 31,756    |
| 0801 Reimbursable program activity .....                              | 487         | 1,116     | 900       |
| 0900 Total new obligations, unexpired accounts .....                  | 27,396      | 36,328    | 32,656    |
| <b>Budgetary resources:</b>   |             |           |           |
| <b>Unobligated balance:</b>   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                 | 3,976       | 8,484     | 2,502     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....       | 3,961       |           |           |
| 1010 Unobligated balance transfer to other accts [017–1611] .....     | -24         |           |           |
| 1010 Unobligated balance transfer to other accts [017–1810] .....     | -34         |           |           |
| 1010 Unobligated balance transfer to other accts [011–5512] .....     | -4          |           |           |
| 1011 Unobligated balance transfer from other acct [017–1506] .....    | 4           |           |           |
| 1011 Unobligated balance transfer from other acct [017–1804] .....    | 24          |           |           |
| 1011 Unobligated balance transfer from other acct [017–1810] .....    | 12          |           |           |
| 1011 Unobligated balance transfer from other acct [021–2035] .....    | 2           |           |           |
| 1011 Unobligated balance transfer from other acct [057–3022] .....    | 2           |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....       |             | 1,960     |           |
| 1021 Recoveries of prior year unpaid obligations .....                | 603         |           |           |
| 1070 Unobligated balance (total) .....                                | 4,561       | 10,444    | 2,502     |
| <b>Budget authority:</b>  |             |           |           |
| <b>Appropriations, discretionary:</b>                                 |             |           |           |
| 1100 Appropriation .....  | 25,967      | 27,943    | 32,387    |
| 1120 Appropriations transferred to other acct [017–1105] .....        | -50         |           |           |
| 1120 Appropriations transferred to other acct [017–1108] .....        | -9          |           |           |
| 1131 Unobligated balance of appropriations permanently reduced .....  | -51         | -82       |           |
| 1160 Appropriation, discretionary (total) .....                       | 25,857      | 27,861    | 32,387    |
| <b>Appropriations, mandatory:</b>                                     |             |           |           |
| 1200 Appropriation .....  | 4,795       |           |           |
| 1220 Appropriations transferred to other acct [011–5512] .....        | -78         |           |           |
| 1221 Appropriations transferred from other acct [011–5512] .....      | 237         | 75        | 56        |
| 1260 Appropriations, mandatory (total) .....                          | 4,954       | 75        | 56        |
| <b>Spending authority from offsetting collections, discretionary:</b> |             |           |           |
| 1700 Collected .....  | 440         | 450       | 2,700     |
| 1701 Change in uncollected payments, Federal sources .....            | 110         |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....    | 550         | 450       | 2,700     |
| <b>Spending authority from offsetting collections, mandatory:</b>     |             |           |           |
| 1800 Collected .....  | 7           |           |           |
| 1900 Budget authority (total) .....                                   | 31,368      | 28,386    | 35,143    |
| 1930 Total budgetary resources available .....                        | 35,929      | 38,830    | 37,645    |
| <b>Memorandum (non-add) entries:</b>                                  |             |           |           |
| 1940 Unobligated balance expiring .....                               | -49         |           |           |
| 1941 Unexpired unobligated balance, end of year .....                 | 8,484       | 2,502     | 4,989     |
| <b>Change in obligated balance:</b>                                   |             |           |           |
| <b>Unpaid obligations:</b>  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                 | 17,059      | 17,310    | 27,794    |
| 3010 New obligations, unexpired accounts .....                        | 27,396      | 36,328    | 32,656    |
| 3011 Obligations ("upward adjustments"), expired accounts .....       | 489         |           |           |
| 3020 Outlays (gross) .....  | -26,249     | -25,844   | -33,688   |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....     | -603        |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....       | -782        |           |           |
| 3050 Unpaid obligations, end of year .....                            | 17,310      | 27,794    | 26,762    |
| <b>Uncollected payments:</b>  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....     | -482        | -460      | -460      |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....        | -110        |           |           |
| 3071 Change in uncollected pymts, Fed sources, expired .....          | 132         |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....                | -460        | -460      | -460      |
| <b>Memorandum (non-add) entries:</b>                                  |             |           |           |
| 3100 Obligated balance, start of year .....                           | 16,577      | 16,850    | 27,334    |

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY—Continued  
Program and Financing—Continued

Table with columns: Identification code 017-1319-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include obligated balance, budget authority and outlays (discretionary and mandatory), and summary of budget authority and outlays.

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

Summary table with columns: 2025 actual, 2026 est., 2027 est. Rows include enacted/requested, legislative proposal, and total budget authority and outlays.

Object Classification (in millions of dollars)

Table with columns: Identification code 017-1319-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include direct obligations categorized by personnel compensation, civilian personnel benefits, travel, and other services.

Summary row for 99.9 Total new obligations, unexpired accounts with values 27,396, 36,328, 32,656.

Employment Summary

Table with columns: Identification code 017-1319-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include direct civilian and reimbursable civilian full-time equivalent employment.

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Table with columns: Identification code 017-1319-4-1-051, 2025 actual, 2026 est., 2027 est. Rows include obligations by program activity, budgetary resources, change in obligated balance, and budget authority and outlays.

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$73,075,614,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Table with columns: Identification code 057-3600-0-1-051, 2025 actual, 2026 est., 2027 est. Rows include obligations by program activity, budgetary resources, and total new obligations.

|      |   |        |        |        |
|------|---|--------|--------|--------|
| 1011 | Unobligated balance transfer from other acct [057-3020] .....   | 12     |        |        |
| 1020 | Adjustment of unobligated bal brought forward, Oct 1 .....      |        | 1,200  |        |
| 1020 | Adjustment of unobligated bal brought forward, Oct 1 .....      |        | 3,369  |        |
| 1021 | Recoveries of prior year unpaid obligations .....               | 715    |        |        |
| 1033 | Recoveries of prior year paid obligations .....                 | 8      |        |        |
| 1070 | Unobligated balance (total) .....                               | 10,187 | 13,754 | 11,394 |
|      | <b>Budget authority:</b>  |        |        |        |
|      | Appropriations, discretionary:                                  |        |        |        |
| 1100 | Appropriation .....   | 46,881 | 50,289 | 73,076 |
| 1120 | Appropriations transferred to other acct [057-3500] .....       | -6     |        |        |
| 1121 | Appropriations transferred from other acct [097-0100] .....     | 1      |        |        |
| 1121 | Appropriations transferred from other acct [097-0105] .....     | 30     |        |        |
| 1121 | Appropriations transferred from other acct [057-3010] .....     | 35     |        |        |
| 1121 | Appropriations transferred from other acct [057-3620] .....     | 25     |        |        |
| 1131 | Unobligated balance of appropriations permanently reduced ..... | -409   | -329   |        |
| 1160 | Appropriation, discretionary (total) .....                      | 46,557 | 49,960 | 73,076 |
|      | Appropriations, mandatory:                                      |        |        |        |
| 1200 | Appropriation .....   | 2,143  |        |        |
| 1220 | Appropriations transferred to other acct [011-5512] .....       | -72    |        |        |
| 1221 | Appropriations transferred from other acct [011-5512] .....     | 102    | 49     | 45     |
| 1260 | Appropriations, mandatory (total) .....                         | 2,173  | 49     | 45     |
|      | Spending authority from offsetting collections, discretionary:  |        |        |        |
| 1700 | Collected .....   | 3,163  | 17,000 | 15,000 |
| 1701 | Change in uncollected payments, Federal sources .....           | -414   |        |        |
| 1750 | Spending auth from offsetting collections, disc (total) .....   | 2,749  | 17,000 | 15,000 |
|      | Spending authority from offsetting collections, mandatory:      |        |        |        |
| 1800 | Collected .....   | 3,001  |        |        |
| 1900 | Budget authority (total) .....                                  | 54,480 | 67,009 | 88,121 |
| 1930 | Total budgetary resources available .....                       | 64,667 | 80,763 | 99,515 |
|      | <b>Memorandum (non-add) entries:</b>                            |        |        |        |
| 1940 | Unobligated balance expiring .....                              | -242   |        |        |
| 1941 | Unexpired unobligated balance, end of year .....                | 9,185  | 11,394 | 14,863 |

**Change in obligated balance:**

|      |  |         |         |         |
|------|--|---------|---------|---------|
|      | <b>Unpaid obligations:</b>                                   |         |         |         |
| 3000 | Unpaid obligations, brought forward, Oct 1 .....             | 26,258  | 28,233  | 28,359  |
| 3010 | New obligations, unexpired accounts .....                    | 55,240  | 69,369  | 84,652  |
| 3011 | Obligations ("upward adjustments"), expired accounts .....   | 631     |         |         |
| 3020 | Outlays (gross) .....  | -52,634 | -69,243 | -81,196 |
| 3040 | Recoveries of prior year unpaid obligations, unexpired ..... | -715    |         |         |
| 3041 | Recoveries of prior year unpaid obligations, expired .....   | -547    |         |         |
| 3050 | Unpaid obligations, end of year .....                        | 28,233  | 28,359  | 31,815  |
|      | <b>Uncollected payments:</b>                                 |         |         |         |
| 3060 | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -1,791  | -1,206  | -1,206  |
| 3070 | Change in uncollected pymts, Fed sources, unexpired .....    | 414     |         |         |
| 3071 | Change in uncollected pymts, Fed sources, expired .....      | 171     |         |         |
| 3090 | Uncollected pymts, Fed sources, end of year .....            | -1,206  | -1,206  | -1,206  |
|      | <b>Memorandum (non-add) entries:</b>                         |         |         |         |
| 3100 | Obligated balance, start of year .....                       | 24,467  | 27,027  | 27,153  |
| 3200 | Obligated balance, end of year .....                         | 27,027  | 27,153  | 30,609  |

**Budget authority and outlays, net:**

|      |   |        |         |         |
|------|---|--------|---------|---------|
|      | <b>Discretionary:</b>   |        |         |         |
| 4000 | Budget authority, gross .....                                       | 49,306 | 66,960  | 88,076  |
|      | Outlays, gross:   |        |         |         |
| 4010 | Outlays from new discretionary authority .....                      | 27,761 | 45,977  | 57,384  |
| 4011 | Outlays from discretionary balances .....                           | 24,679 | 22,496  | 22,560  |
| 4020 | Outlays, gross (total) .....  | 52,440 | 68,473  | 79,944  |
|      | Offsets against gross budget authority and outlays:                 |        |         |         |
|      | Offsetting collections (collected) from:                            |        |         |         |
| 4030 | Federal sources .....   | -3,233 | -17,000 | -15,000 |
| 4033 | Non-Federal sources .....   | -111   |         |         |
| 4040 | Offsets against gross budget authority and outlays (total) .....    | -3,344 | -17,000 | -15,000 |
|      | Additional offsets against gross budget authority only:             |        |         |         |
| 4050 | Change in uncollected pymts, Fed sources, unexpired .....           | 414    |         |         |
| 4052 | Offsetting collections credited to expired accounts .....           | 173    |         |         |
| 4053 | Recoveries of prior year paid obligations, unexpired accounts ..... | 8      |         |         |
| 4060 | Additional offsets against budget authority only (total) .....      | 595    |         |         |
| 4070 | Budget authority, net (discretionary) .....                         | 46,557 | 49,960  | 73,076  |
| 4080 | Outlays, net (discretionary) .....                                  | 49,096 | 51,473  | 64,944  |
|      | <b>Mandatory:</b>   |        |         |         |
| 4090 | Budget authority, gross .....                                       | 5,174  | 49      | 45      |
|      | Outlays, gross:   |        |         |         |
| 4100 | Outlays from new mandatory authority .....                          | 149    | 27      | 25      |
| 4101 | Outlays from mandatory balances .....                               | 45     | 743     | 1,227   |
| 4110 | Outlays, gross (total) .....  | 194    | 770     | 1,252   |

|      |  |        |        |        |
|------|--|--------|--------|--------|
|      | Offsets against gross budget authority and outlays:              |        |        |        |
|      | Offsetting collections (collected) from:                         |        |        |        |
| 4120 | Federal sources .....  | -3,000 |        |        |
| 4123 | Non-Federal sources .....  | -1     |        |        |
| 4130 | Offsets against gross budget authority and outlays (total) ..... | -3,001 |        |        |
| 4160 | Budget authority, net (mandatory) .....                          | 2,173  | 49     | 45     |
| 4170 | Outlays, net (mandatory) .....                                   | -2,807 | 770    | 1,252  |
| 4180 | Budget authority, net (total) .....                              | 48,730 | 50,009 | 73,121 |
| 4190 | Outlays, net (total) .....                                       | 46,289 | 52,243 | 66,196 |

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

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Enacted/requested:</b>                      |             |           |           |
| Budget Authority .....                         | 48,730      | 50,009    | 73,121    |
| Outlays .....                                  | 46,289      | 52,243    | 66,196    |
| <b>Legislative proposal, subject to PAYGO:</b> |             |           |           |
| Budget Authority .....                         |             |           | 1,092     |
| Outlays .....                                  |             |           | 633       |
| <b>Total:</b>                                  |             |           |           |
| Budget Authority .....                         | 48,730      | 50,009    | 74,213    |
| Outlays .....                                  | 46,289      | 52,243    | 66,829    |

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

| Identification code 057-3600-0-1-051                                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 11.1 Direct obligations: Personnel compensation: Full-time permanent ..... | 2,469       | 2,344     | 2,359     |
| 11.9 Total personnel compensation .....                                    | 2,469       | 2,344     | 2,359     |
| 12.1 Civilian personnel benefits .....                                     | 691         | 703       | 706       |
| 25.1 Advisory and assistance services .....                                | 1,427       | 1,279     | 2,015     |
| 25.5 Research and development contracts .....                              | 46,475      | 48,335    | 64,529    |
| 26.0 Supplies and materials .....  | 31          | 36        | 48        |
| 99.0 Direct obligations .....  | 51,093      | 52,697    | 69,657    |
| 99.0 Reimbursable obligations .....  | 4,147       | 16,672    | 14,995    |
| 99.9 Total new obligations, unexpired accounts .....                       | 55,240      | 69,369    | 84,652    |

**Employment Summary**

| Identification code 057-3600-0-1-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 18,700      | 17,448    | 17,230    |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 5,090       | 5,150     | 5,150     |

**RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE**

(Legislative proposal, subject to PAYGO)

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

| Identification code 057-3600-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0007 Operational system development .....                                |             |           | 1,092     |
| 0900 Total new obligations, unexpired accounts (object class 25.5) ..... |             |           | 1,092     |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| Appropriation .....  |             |           | 1,092     |
| 1930 Total budgetary resources available .....                           |             |           | 1,092     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| New obligations, unexpired accounts .....                                |             |           | 1,092     |
| Outlays (gross) .....  |             |           | -633      |
| 3050 Unpaid obligations, end of year .....                               |             |           | 459       |
| Memorandum (non-add) entries:  |             |           |           |
| Obligated balance, end of year .....                                     |             |           | 459       |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| Budget authority, gross .....  |             |           | 1,092     |
| Outlays, gross:  |             |           |           |
| Outlays from new mandatory authority .....                               |             |           | 633       |
| 4180 Budget authority, net (total) .....                                 |             |           | 1,092     |

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE—Continued  
Program and Financing—Continued

| Identification code 057-3600-4-1-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
| 4190 Outlays, net (total)            |             |           | 633       |

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, SPACE FORCE

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$38,373,489,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

| Identification code 057-3620-0-1-051                | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>             |             |           |           |
| 0001 Basic Research                                 | 31          | 2,730     | 36        |
| 0002 Applied Research                               | 298         | 189       | 245       |
| 0003 Advanced Technology Development                | 575         | 644       | 484       |
| 0004 Advanced Component Development and Prototypes  | 3,717       | 3,642     | 3,232     |
| 0005 System development and demonstration           | 5,250       | 4,250     | 8,999     |
| 0006 Management Support                             | 1,151       | 472       | 639       |
| 0007 Operational system development                 | 7,061       | 8,451     | 20,169    |
| 0008 Software and digital technology pilot programs | 149         | 157       | 548       |
| 0799 Total direct obligations                       | 18,232      | 20,535    | 34,352    |
| 0801 Reimbursable program activity                  | 1,772       | 3,281     | 5,520     |
| 0900 Total new obligations, unexpired accounts      | 20,004      | 23,816    | 39,872    |

Budgetary resources:

|   |        |        |        |
|---|--------|--------|--------|
| <b>Unobligated balance:</b>   |        |        |        |
| 1000 Unobligated balance brought forward, Oct 1                       | 2,695  | 3,006  | 2,433  |
| 1001 Discretionary unobligated balance brought fwd, Oct 1             | 2,695  |        |        |
| 1011 Unobligated balance transfer from other acct [057-3022]          | 93     |        |        |
| 1020 Adjustment of unobligated bal brought forward, Oct 1             |        | 325    |        |
| 1020 Adjustment of unobligated bal brought forward, Oct 1             |        | 5,211  |        |
| 1021 Recoveries of prior year unpaid obligations                      | 274    |        |        |
| 1033 Recoveries of prior year paid obligations                        | 2      |        |        |
| 1070 Unobligated balance (total)                                      | 3,064  | 8,542  | 2,433  |
| <b>Budget authority:</b>  |        |        |        |
| <b>Appropriations, discretionary:</b>                                 |        |        |        |
| 1100 Appropriation  | 18,553 | 14,777 | 38,373 |
| 1120 Appropriations transferred to other acct [021-2020]              | -6     |        |        |
| 1120 Appropriations transferred to other acct [057-3022]              | -37    |        |        |
| 1120 Appropriations transferred to other acct [057-3500]              | -25    |        |        |
| 1120 Appropriations transferred to other acct [057-3600]              | -25    |        |        |
| 1131 Unobligated balance of appropriations permanently reduced        | -112   | -370   |        |
| 1160 Appropriation, discretionary (total)                             | 18,348 | 14,407 | 38,373 |
| <b>Appropriations, mandatory:</b>                                     |        |        |        |
| 1220 Appropriations transferred to other acct [011-5512]              | -12    |        |        |
| 1221 Appropriations transferred from other acct [011-5512]            | 12     |        |        |
| <b>Spending authority from offsetting collections, discretionary:</b> |        |        |        |
| 1700 Collected  | 1,508  | 3,300  | 1,700  |
| 1701 Change in uncollected payments, Federal sources                  | 144    |        |        |
| 1750 Spending auth from offsetting collections, disc (total)          | 1,652  | 3,300  | 1,700  |
| 1900 Budget authority (total)   | 20,000 | 17,707 | 40,073 |
| 1930 Total budgetary resources available                              | 23,064 | 26,249 | 42,506 |
| <b>Memorandum (non-add) entries:</b>                                  |        |        |        |
| 1940 Unobligated balance expiring                                     | -54    |        |        |
| 1941 Unexpired unobligated balance, end of year                       | 3,006  | 2,433  | 2,634  |

Change in obligated balance:

|   |         |         |         |
|---|---------|---------|---------|
| <b>Unpaid obligations:</b>                                  |         |         |         |
| 3000 Unpaid obligations, brought forward, Oct 1             | 9,925   | 11,185  | 16,416  |
| 3010 New obligations, unexpired accounts                    | 20,004  | 23,816  | 39,872  |
| 3011 Obligations ("upward adjustments"), expired accounts   | 41      |         |         |
| 3020 Outlays (gross)  | -18,479 | -18,585 | -30,569 |
| 3040 Recoveries of prior year unpaid obligations, unexpired | -274    |         |         |
| 3041 Recoveries of prior year unpaid obligations, expired   | -32     |         |         |
| 3050 Unpaid obligations, end of year                        | 11,185  | 16,416  | 25,719  |
| <b>Uncollected payments:</b>                                |         |         |         |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 | -333    | -471    | -471    |
| 3070 Change in uncollected pymts, Fed sources, unexpired    | -144    |         |         |
| 3071 Change in uncollected pymts, Fed sources, expired      | 6       |         |         |

|  |        |        |        |
|--|--------|--------|--------|
| 3090 Uncollected pymts, Fed sources, end of year | -471   | -471   | -471   |
| <b>Memorandum (non-add) entries:</b>             |        |        |        |
| 3100 Obligated balance, start of year            | 9,592  | 10,714 | 15,945 |
| 3200 Obligated balance, end of year              | 10,714 | 15,945 | 25,248 |

Budget authority and outlays, net:

|  |        |        |        |
|--|--------|--------|--------|
| <b>Discretionary:</b>  |        |        |        |
| 4000 Budget authority, gross                                       | 20,000 | 17,707 | 40,073 |
| <b>Outlays, gross:</b>   |        |        |        |
| 4010 Outlays from new discretionary authority                      | 9,612  | 10,936 | 22,038 |
| 4011 Outlays from discretionary balances                           | 8,867  | 6,648  | 7,531  |
| 4020 Outlays, gross (total)  | 18,479 | 17,584 | 29,569 |
| <b>Offsets against gross budget authority and outlays:</b>         |        |        |        |
| <b>Offsetting collections (collected) from:</b>                    |        |        |        |
| 4030 Federal sources   | -1,496 | -3,300 | -1,700 |
| 4033 Non-Federal sources   | -32    |        |        |
| 4040 Offsets against gross budget authority and outlays (total)    | -1,528 | -3,300 | -1,700 |
| <b>Additional offsets against gross budget authority only:</b>     |        |        |        |
| 4050 Change in uncollected pymts, Fed sources, unexpired           | -144   |        |        |
| 4052 Offsetting collections credited to expired accounts           | 18     |        |        |
| 4053 Recoveries of prior year paid obligations, unexpired accounts | 2      |        |        |
| 4060 Additional offsets against budget authority only (total)      | -124   |        |        |
| 4070 Budget authority, net (discretionary)                         | 18,348 | 14,407 | 38,373 |
| 4080 Outlays, net (discretionary)                                  | 16,951 | 14,284 | 27,869 |
| <b>Mandatory:</b>  |        |        |        |
| <b>Outlays, gross:</b>   |        |        |        |
| 4101 Outlays from mandatory balances                               |        | 1,001  | 1,000  |
| 4180 Budget authority, net (total)                                 | 18,348 | 14,407 | 38,373 |
| 4190 Outlays, net (total)  | 16,951 | 15,285 | 28,869 |

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

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Enacted/requested:</b>                      |             |           |           |
| Budget Authority                               | 18,348      | 14,407    | 38,373    |
| Outlays  | 16,951      | 15,285    | 28,869    |
| <b>Legislative proposal, subject to PAYGO:</b> |             |           |           |
| Budget Authority                               |             |           | 2,288     |
| Outlays  |             |           | 1,213     |
| <b>Total:</b>                                  |             |           |           |
| Budget Authority                               | 18,348      | 14,407    | 40,661    |
| Outlays  | 16,951      | 15,285    | 30,082    |

Object Classification (in millions of dollars)

| Identification code 057-3620-0-1-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 11.1 Direct obligations: Personnel compensation: Full-time permanent | 277         | 303       | 313       |
| 11.9 Total personnel compensation                                    | 277         | 303       | 313       |
| 12.1 Civilian personnel benefits                                     | 103         | 106       | 93        |
| 25.1 Advisory and assistance services                                | 571         | 467       | 1,152     |
| 25.5 Research and development contracts                              | 17,281      | 19,659    | 32,794    |
| 99.0 Direct obligations  | 18,232      | 20,535    | 34,352    |
| 99.0 Reimbursable obligations  | 1,772       | 3,281     | 5,520     |
| 99.9 Total new obligations, unexpired accounts                       | 20,004      | 23,816    | 39,872    |

Employment Summary

| Identification code 057-3620-0-1-051                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment       | 2,165       | 2,129     | 2,140     |
| 2001 Reimbursable civilian full-time equivalent employment |             |           | 80        |

RESEARCH, DEVELOPMENT, TEST, AND EVALUATION, SPACE FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 057-3620-4-1-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0007 Operational system development                                |             |           | 2,288     |
| 0900 Total new obligations, unexpired accounts (object class 25.5) |             |           | 2,288     |

|   |  |  |        |
|---|--|--|--------|
| <b>Budgetary resources:</b>               |  |  |        |
| Budget authority:                         |  |  |        |
| Appropriations, mandatory:                |  |  |        |
| 1200                                      | Appropriation .....                        |  | 2,288  |
| 1930                                      | Total budgetary resources available .....  |  | 2,288  |
| <b>Change in obligated balance:</b>       |  |  |        |
| Unpaid obligations:                       |  |  |        |
| 3010                                      | New obligations, unexpired accounts .....  |  | 2,288  |
| 3020                                      | Outlays (gross) .....                      |  | -1,213 |
| 3050                                      | Unpaid obligations, end of year .....      |  | 1,075  |
| Memorandum (non-add) entries:             |  |  |        |
| 3200                                      | Obligated balance, end of year .....       |  | 1,075  |
| <b>Budget authority and outlays, net:</b> |  |  |        |
| Mandatory:                                |  |  |        |
| 4090                                      | Budget authority, gross .....              |  | 2,288  |
| Outlays, gross:                           |  |  |        |
| 4100                                      | Outlays from new mandatory authority ..... |  | 1,213  |
| 4180                                      | Budget authority, net (total) .....        |  | 2,288  |
| 4190                                      | Outlays, net (total) .....                 |  | 1,213  |

**GOLDEN DOME FOR AMERICA FUND**

*For necessary expenses, not otherwise provided for, to counter the threat of attack by ballistic, hypersonic, and cruise missiles, and other advanced aerial attacks, \$397,971,000, to remain available until September 30, 2029.*

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

| Identification code 097-3007-0-1-051    | 2025 actual  | 2026 est. | 2027 est. |
|---|--|-----------|-----------|
| <b>Obligations by program activity:</b> |  |           |           |
| 0001                                    | Operation and Maintenance .....                            | 334       |           |
| 0002                                    | Procurement .....  | 1,296     |           |
| 0003                                    | Research, Development, Test, and Evaluation .....          | 18,795    | 279       |
| 0004                                    | Advanced Component Development .....                       | 19        | 28        |
| 0007                                    | Operational Systems Development .....                      | 9         |           |
| 0900                                    | Total new obligations, unexpired accounts .....            | 19        | 20,462    |
| 279                                     |  |           |           |
| <b>Budgetary resources:</b>             |  |           |           |
| Unobligated balance:                    |  |           |           |
| 1000                                    | Unobligated balance brought forward, Oct 1 .....           | 8,131     |           |
| 1020                                    | Adjustment of unobligated bal brought forward, Oct 1 ..... | 247       |           |
| 1020                                    | Adjustment of unobligated bal brought forward, Oct 1 ..... | 12,084    |           |
| 1070                                    | Unobligated balance (total) .....                          | 20,462    |           |
| Budget authority:                       |  |           |           |
| Appropriations, discretionary:          |  |           |           |
| 1100                                    | Appropriation .....  |           | 398       |
| Appropriations, mandatory:              |  |           |           |
| 1200                                    | Appropriation .....  | 8,150     |           |
| 1900                                    | Budget authority (total) .....                             | 8,150     | 398       |
| 1930                                    | Total budgetary resources available .....                  | 8,150     | 20,462    |
| 398                                     |  |           |           |
| Memorandum (non-add) entries:           |  |           |           |
| 1941                                    | Unexpired unobligated balance, end of year .....           | 8,131     | 119       |

|   |  |       |        |
|---|--|-------|--------|
| <b>Change in obligated balance:</b>       |  |       |        |
| Unpaid obligations:                       |  |       |        |
| 3000                                      | Unpaid obligations, brought forward, Oct 1 ..... | 19    | 19,781 |
| 3010                                      | New obligations, unexpired accounts .....        | 19    | 20,462 |
| 3020                                      | Outlays (gross) .....                            | -700  | -1,438 |
| 3050                                      | Unpaid obligations, end of year .....            | 19    | 19,781 |
| 18,622                                    |  |       |        |
| Memorandum (non-add) entries:             |  |       |        |
| 3100                                      | Obligated balance, start of year .....           | 19    | 19,781 |
| 3200                                      | Obligated balance, end of year .....             | 19    | 19,781 |
| 18,622                                    |  |       |        |
| <b>Budget authority and outlays, net:</b> |  |       |        |
| Discretionary:                            |  |       |        |
| 4000                                      | Budget authority, gross .....                    |       | 398    |
| Outlays, gross:                           |  |       |        |
| 4010                                      | Outlays from new discretionary authority .....   |       | 38     |
| Mandatory:                                |  |       |        |
| 4090                                      | Budget authority, gross .....                    | 8,150 |        |
| Outlays, gross:                           |  |       |        |
| 4101                                      | Outlays from mandatory balances .....            | 700   | 1,400  |
| 4180                                      | Budget authority, net (total) .....              | 8,150 | 398    |
| 4190                                      | Outlays, net (total) .....                       | 700   | 1,438  |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 8,150       |           | 398       |
| Outlays .....                           |             | 700       | 1,438     |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 17,120    |
| Outlays .....                           |             |           | 1,626     |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 8,150       |           | 17,518    |
| Outlays .....                           |             | 700       | 3,064     |

Executive Order 14186 directs the United States to provide for the common defense of its citizens and the Nation with the "Golden Dome for America" (GDA) initiative, a layered missile defense architecture designed to protect the Homeland from advanced ballistic, hypersonic, and cruise missiles.

The GDA program is a core component of the U.S. National Defense Strategy, aiming to deter adversaries and defend the Homeland. By protecting U.S. citizens and critical infrastructure, the initiative strengthens the credibility of U.S. deterrence strategies, assures allies, and provides a stronger position for the Nation should deterrence fail.

The initiative's scope is to develop and mature a versatile, multi-layered defense system. The goal is to not create a 'perfect' defense, but to provide an increasingly effective shield that enhances the U.S. capability to deter attacks, disincentivize arms racing, and negotiate from a position of strength. For Fiscal Year 2027, the program will balance investments in next-generation technologies with the strengthening of existing foundational capabilities to improve near-term readiness and build for the future.

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

| Identification code 097-3007-0-1-051 | 2025 actual   | 2026 est. | 2027 est. |
|--------------------------------------|---|-----------|-----------|
| Direct obligations:                  |   |           |           |
| Personnel compensation:              |   |           |           |
| 11.1                                 | Full-time permanent .....                           |           | 8         |
| 11.5                                 | Other personnel compensation .....                  |           | 1         |
| 11.9                                 | Total personnel compensation .....                  |           | 9         |
| 25.3                                 | Other goods and services from Federal sources ..... | 3,413     | 270       |
| 25.5                                 | Research and development contracts .....            | 19        | 15,914    |
| 31.0                                 | Equipment .....                                     | 1,135     |           |
| 99.9                                 | Total new obligations, unexpired accounts .....     | 19        | 20,462    |
| 279                                  |   |           |           |

**Employment Summary**

| Identification code 097-3007-0-1-051 | 2025 actual   | 2026 est. | 2027 est. |
|--------------------------------------|---|-----------|-----------|
| 1001                                 | Direct civilian full-time equivalent employment ..... |           | 45        |

**GOLDEN DOME FOR AMERICA FUND  
(Legislative proposal, subject to PAYGO)**

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

| Identification code 097-3007-4-1-051    | 2025 actual   | 2026 est. | 2027 est. |
|---|---|-----------|-----------|
| <b>Obligations by program activity:</b> |   |           |           |
| 0001                                    | Operation and Maintenance .....                                     |           | 1,149     |
| 0002                                    | Procurement .....   |           | 2,147     |
| 0003                                    | Research, Development, Test, and Evaluation .....                   |           | 13,824    |
| 0900                                    | Total new obligations, unexpired accounts (object class 31.0) ..... |           | 17,120    |
| <b>Budgetary resources:</b>             |   |           |           |
| Budget authority:                       |   |           |           |
| Appropriations, mandatory:              |   |           |           |
| 1200                                    | Appropriation .....   |           | 17,120    |
| 1930                                    | Total budgetary resources available .....                           |           | 17,120    |
| <b>Change in obligated balance:</b>     |   |           |           |
| Unpaid obligations:                     |   |           |           |
| 3010                                    | New obligations, unexpired accounts .....                           |           | 17,120    |
| 3020                                    | Outlays (gross) .....   |           | -1,626    |
| 3050                                    | Unpaid obligations, end of year .....                               |           | 15,494    |

GOLDEN DOME FOR AMERICA FUND—Continued  
Program and Financing—Continued

| Identification code 097-3007-4-1-051      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Memorandum (non-add) entries:             |             |           |           |
| 3200 Obligated balance, end of year       |             |           | 15,494    |
| <b>Budget authority and outlays, net:</b> |             |           |           |
| Mandatory:                                |             |           |           |
| 4090 Budget authority, gross              |             |           | 17,120    |
| Outlays, gross:                           |             |           |           |
| 4100 Outlays from new mandatory authority |             |           | 1,626     |
| 4180 Budget authority, net (total)        |             |           | 17,120    |
| 4190 Outlays, net (total)                 |             |           | 1,626     |

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, DEFENSE-WIDE

For expenses of activities and agencies of the Department of Defense (other than the military departments), necessary for basic and applied scientific research, development, test and evaluation; advanced research projects as may be designated and determined by the Secretary of Defense, pursuant to law; maintenance, rehabilitation, lease, and operation of facilities and equipment, \$55,736,724,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

| Identification code 097-0400-0-1-051                           | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                        |             |           |           |
| 0001 Basic Research  | 808         | 1,018     | 816       |
| 0002 Applied Research  | 2,247       | 2,105     | 2,698     |
| 0003 Advanced Technology Development                           | 5,761       | 11,912    | 11,641    |
| 0004 Advanced Component Development and Prototypes             | 11,030      | 21,008    | 16,600    |
| 0005 System development and demonstration                      | 1,397       | 1,658     | 2,484     |
| 0006 Management Support  | 2,963       | 3,545     | 4,437     |
| 0007 Operational system development                            | 12,155      | 23,111    | 16,089    |
| 0008 Software and digital technology pilot programs            | 646         | 1,683     | 1,081     |
| 0799 Total direct obligations                                  | 37,007      | 66,040    | 55,846    |
| 0801 Reimbursable program activity                             | 832         | 3,323     | 2,354     |
| 0900 Total new obligations, unexpired accounts                 | 37,839      | 69,363    | 58,200    |
| <b>Budgetary resources:</b>                                    |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1                | 7,115       | 25,256    | 311       |
| 1001 Discretionary unobligated balance brought fwd, Oct 1      | 6,837       |           |           |
| 1010 Unobligated balance transfer to other accts [097-0100]    | -14         |           |           |
| 1010 Unobligated balance transfer to other accts [057-3600]    | -3          |           |           |
| 1010 Unobligated balance transfer to other accts [011-5512]    | -1          |           |           |
| 1011 Unobligated balance transfer from other acct [097-0100]   | 125         |           |           |
| 1011 Unobligated balance transfer from other acct [097-0300]   | 11          |           |           |
| 1011 Unobligated balance transfer from other acct [057-3022]   | 8           |           |           |
| 1011 Unobligated balance transfer from other acct [057-3600]   | 12          |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1      |             | 76        |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1      |             | 5,846     |           |
| 1021 Recoveries of prior year unpaid obligations               | 432         |           |           |
| 1033 Recoveries of prior year paid obligations                 | 13          |           |           |
| 1070 Unobligated balance (total)                               | 7,698       | 31,178    | 311       |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                 |             |           |           |
| 1100 Appropriation   | 35,239      | 35,011    | 55,737    |
| 1120 Appropriations transferred to other acct [097-0100]       | -31         |           |           |
| 1121 Appropriations transferred from other acct [097-0100]     | 413         |           |           |
| 1121 Appropriations transferred from other acct [017-1453]     | 9           |           |           |
| 1121 Appropriations transferred from other acct [021-2035]     | 5           |           |           |
| 1131 Unobligated balance of appropriations permanently reduced | -32         |           |           |
| 1160 Appropriation, discretionary (total)                      | 35,603      | 35,011    | 55,737    |
| Appropriations, mandatory:                                     |             |           |           |
| 1200 Appropriation   | 18,590      |           |           |
| 1220 Appropriations transferred to other acct [011-5512]       | -24         |           |           |
| 1221 Appropriations transferred from other acct [011-5512]     | 218         | 85        | 81        |
| 1221 Appropriations transferred from other acct [097-0403]     | 400         |           |           |
| 1260 Appropriations, mandatory (total)                         | 19,184      | 85        | 81        |
| Spending authority from offsetting collections, discretionary: |             |           |           |
| 1700 Collected   | 670         | 3,400     | 2,400     |
| 1701 Change in uncollected payments, Federal sources           | 26          |           |           |
| 1750 Spending auth from offsetting collections, disc (total)   | 696         | 3,400     | 2,400     |

|   |        |        |        |
|---|--------|--------|--------|
| 1900 Budget authority (total)                   | 55,483 | 38,496 | 58,218 |
| 1930 Total budgetary resources available        | 63,181 | 69,674 | 58,529 |
| Memorandum (non-add) entries:                   |        |        |        |
| 1940 Unobligated balance expiring               | -86    |        |        |
| 1941 Unexpired unobligated balance, end of year | 25,256 | 311    | 329    |

Change in obligated balance:

|   |         |         |         |
|---|---------|---------|---------|
| Unpaid obligations:   |         |         |         |
| 3000 Unpaid obligations, brought forward, Oct 1               | 26,469  | 26,227  | 55,296  |
| 3001 Adjustments to unpaid obligations brought forward, Oct 1 | -13     |         |         |
| 3010 New obligations, unexpired accounts                      | 37,839  | 69,363  | 58,200  |
| 3011 Obligations ("upward adjustments"), expired accounts     | 298     |         |         |
| 3020 Outlays (gross)  | -37,079 | -40,294 | -49,141 |
| 3040 Recoveries of prior year unpaid obligations, unexpired   | -432    |         |         |
| 3041 Recoveries of prior year unpaid obligations, expired     | -855    |         |         |
| 3050 Unpaid obligations, end of year                          | 26,227  | 55,296  | 64,355  |
| Uncollected payments:   |         |         |         |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1   | -1,149  | -957    | -957    |
| 3070 Change in uncollected pymts, Fed sources, unexpired      | -26     |         |         |
| 3071 Change in uncollected pymts, Fed sources, expired        | 218     |         |         |
| 3090 Uncollected pymts, Fed sources, end of year              | -957    | -957    | -957    |
| Memorandum (non-add) entries:                                 |         |         |         |
| 3100 Obligated balance, start of year                         | 25,307  | 25,270  | 54,339  |
| 3200 Obligated balance, end of year                           | 25,270  | 54,339  | 63,398  |

Budget authority and outlays, net:

|  |        |        |        |
|--|--------|--------|--------|
| Discretionary:   |        |        |        |
| 4000 Budget authority, gross                                       | 36,299 | 38,411 | 58,137 |
| Outlays, gross:  |        |        |        |
| 4010 Outlays from new discretionary authority                      | 13,860 | 17,404 | 24,695 |
| 4011 Outlays from discretionary balances                           | 23,084 | 21,560 | 20,801 |
| 4020 Outlays, gross (total)  | 36,944 | 38,964 | 45,496 |
| Offsets against gross budget authority and outlays:                |        |        |        |
| Offsetting collections (collected) from:                           |        |        |        |
| 4030 Federal sources   | -819   | -3,400 | -2,400 |
| 4033 Non-Federal sources   | -79    |        |        |
| 4040 Offsets against gross budget authority and outlays (total)    | -898   | -3,400 | -2,400 |
| Additional offsets against gross budget authority only:            |        |        |        |
| 4050 Change in uncollected pymts, Fed sources, unexpired           | -26    |        |        |
| 4052 Offsetting collections credited to expired accounts           | 215    |        |        |
| 4053 Recoveries of prior year paid obligations, unexpired accounts | 13     |        |        |
| 4060 Additional offsets against budget authority only (total)      | 202    |        |        |
| 4070 Budget authority, net (discretionary)                         | 35,603 | 35,011 | 55,737 |
| 4080 Outlays, net (discretionary)                                  | 36,046 | 35,564 | 43,096 |
| Mandatory:   |        |        |        |
| 4090 Budget authority, gross                                       | 19,184 | 85     | 81     |
| Outlays, gross:  |        |        |        |
| 4100 Outlays from new mandatory authority                          | 12     | 34     | 32     |
| 4101 Outlays from mandatory balances                               | 123    | 1,296  | 3,613  |
| 4110 Outlays, gross (total)  | 135    | 1,330  | 3,645  |
| 4180 Budget authority, net (total)                                 | 54,787 | 35,096 | 55,818 |
| 4190 Outlays, net (total)  | 36,181 | 36,894 | 46,741 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority                        | 54,787      | 35,096    | 55,818    |
| Outlays                                 | 36,181      | 36,894    | 46,741    |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority                        |             |           | 100,507   |
| Outlays                                 |             |           | 40,203    |
| Total:                                  |             |           |           |
| Budget Authority                        | 54,787      | 35,096    | 156,325   |
| Outlays                                 | 36,181      | 36,894    | 86,944    |

Object Classification (in millions of dollars)

| Identification code 097-0400-0-1-051      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:                       |             |           |           |
| Personnel compensation:                   |             |           |           |
| 11.1 Full-time permanent                  | 485         | 430       | 515       |
| 11.3 Other than full-time permanent       | 36          | 41        | 36        |
| 11.5 Other personnel compensation         | 45          | 59        | 51        |
| 11.8 Special personal services payments   | 9           |           |           |
| 11.9 Total personnel compensation         | 575         | 530       | 602       |
| 12.1 Civilian personnel benefits          | 198         | 182       | 209       |
| 21.0 Travel and transportation of persons | 40          | 51        | 37        |

|      |  |        |        |        |
|------|--|--------|--------|--------|
| 22.0 | Transportation of things .....                             | 23     | 5      | 6      |
| 23.1 | Rental payments to GSA .....                               | 7      | 8      | 8      |
| 23.2 | Rental payments to others .....                            | 22     | 32     | 24     |
| 23.3 | Communications, utilities, and miscellaneous charges ..... | 314    | 297    | 314    |
| 24.0 | Printing and reproduction .....                            | 8      | 3      | 2      |
| 25.1 | Advisory and assistance services .....                     | 5,358  | 5,619  | 4,379  |
| 25.2 | Other services from non-Federal sources .....              | 104    | 179    | 86     |
| 25.3 | Other goods and services from Federal sources .....        | 4,726  | 4,226  | 4,611  |
| 25.3 | Other goods and services from Federal sources .....        | 4      | 31     | .....  |
| 25.4 | Operation and maintenance of facilities .....              | 113    | 154    | 230    |
| 25.5 | Research and development contracts .....                   | 18,816 | 44,447 | 35,610 |
| 25.7 | Operation and maintenance of equipment .....               | 1,218  | 1,515  | 1,404  |
| 25.8 | Subsistence and support of persons .....                   | .....  | 9      | 9      |
| 26.0 | Supplies and materials .....                               | 1,691  | 2,200  | 2,474  |
| 31.0 | Equipment .....  | 3,339  | 5,845  | 4,857  |
| 32.0 | Land and structures .....                                  | 51     | 37     | 29     |
| 41.0 | Grants, subsidies, and contributions .....                 | 399    | 670    | 955    |
| 43.0 | Interest and dividends .....                               | 1      | .....  | .....  |
| 99.0 | Direct obligations .....                                   | 37,007 | 66,040 | 55,846 |
| 99.0 | Reimbursable obligations .....                             | 832    | 3,323  | 2,354  |
| 99.9 | Total new obligations, unexpired accounts .....            | 37,839 | 69,363 | 58,200 |

**Employment Summary**

| Identification code 097-0400-0-1-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       | 3,509       | 3,258     | 3,539     |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 70          | 121       | 91        |

**RESEARCH, DEVELOPMENT, TEST AND EVALUATION, DEFENSE-WIDE**  
(Legislative proposal, subject to PAYGO)

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

| Identification code 097-0400-4-1-051      | 2025 actual   | 2026 est. | 2027 est. |
|---|---|-----------|-----------|
| <b>Obligations by program activity:</b>   |   |           |           |
| 0003                                      | Advanced technology development .....                               | .....     | 509       |
| 0004                                      | Advanced Component Development and Prototypes .....                 | .....     | 58,303    |
| 0005                                      | System development and demonstration .....                          | .....     | 750       |
| 0007                                      | Operational system development .....                                | .....     | 40,836    |
| 0008                                      | Software and digital technology pilot programs .....                | .....     | 109       |
| 0799                                      | Total direct obligations .....                                      | .....     | 100,507   |
| 0900                                      | Total new obligations, unexpired accounts (object class 25.5) ..... | .....     | 100,507   |
| <b>Budgetary resources:</b>               |   |           |           |
| Budget authority:                         |   |           |           |
| Appropriations, mandatory:                |   |           |           |
| 1200                                      | Appropriation .....   | .....     | 100,507   |
| 1900                                      | Budget authority (total) .....                                      | .....     | 100,507   |
| 1930                                      | Total budgetary resources available .....                           | .....     | 100,507   |
| <b>Change in obligated balance:</b>       |   |           |           |
| Unpaid obligations:                       |   |           |           |
| 3010                                      | New obligations, unexpired accounts .....                           | .....     | 100,507   |
| 3020                                      | Outlays (gross) .....   | .....     | -40,203   |
| 3050                                      | Unpaid obligations, end of year .....                               | .....     | 60,304    |
| Memorandum (non-add) entries:             |   |           |           |
| 3200                                      | Obligated balance, end of year .....                                | .....     | 60,304    |
| <b>Budget authority and outlays, net:</b> |   |           |           |
| Mandatory:                                |   |           |           |
| 4090                                      | Budget authority, gross .....                                       | .....     | 100,507   |
| Outlays, gross:                           |   |           |           |
| 4100                                      | Outlays from new mandatory authority .....                          | .....     | 40,203    |
| 4180                                      | Budget authority, net (total) .....                                 | .....     | 100,507   |
| 4190                                      | Outlays, net (total) .....  | .....     | 40,203    |

**CREATING HELPFUL INCENTIVES TO PRODUCE SEMI-CONDUCTORS (CHIPS) FOR AMERICA**  
**DEFENSE FUND**

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

| Identification code 097-0403-0-1-051    | 2025 actual                          | 2026 est. | 2027 est. |
|---|--------------------------------------|-----------|-----------|
| <b>Obligations by program activity:</b> |                                      |           |           |
| 0002                                    | Applied Research .....               | 72        | 72        |
| 0003                                    | Advanced Technology Deployment ..... | 265       | 265       |

|                                     |   |       |       |
|-------------------------------------|---|-------|-------|
| 0004                                | Advanced Component Development .....                                | 63    | 63    |
| 0900                                | Total new obligations, unexpired accounts (object class 25.5) ..... | 400   | 400   |
| <b>Budgetary resources:</b>         |   |       |       |
| Budget authority:                   |   |       |       |
| Appropriations, mandatory:          |   |       |       |
| 1200                                | Appropriation .....   | 400   | 400   |
| 1220                                | Appropriations transferred to other acct [097-0400] .....           | -400  | ..... |
| 1260                                | Appropriations, mandatory (total) .....                             | 400   | 400   |
| 1930                                | Total budgetary resources available .....                           | 400   | 400   |
| <b>Change in obligated balance:</b> |   |       |       |
| Unpaid obligations:                 |   |       |       |
| 3000                                | Unpaid obligations, brought forward, Oct 1 .....                    | ..... | 180   |
| 3010                                | New obligations, unexpired accounts .....                           | 400   | 400   |
| 3020                                | Outlays (gross) .....   | -220  | -340  |
| 3050                                | Unpaid obligations, end of year .....                               | 180   | 240   |
| Memorandum (non-add) entries:       |   |       |       |
| 3100                                | Obligated balance, start of year .....                              | ..... | 180   |
| 3200                                | Obligated balance, end of year .....                                | 180   | 240   |

**Budget authority and outlays, net:**

| Identification code 097-0402-0-1-051 | 2025 actual                                | 2026 est. | 2027 est. |
|--------------------------------------|--|-----------|-----------|
| <b>Mandatory:</b>                    |  |           |           |
| 4090                                 | Budget authority, gross .....              | 400       | 400       |
| <b>Outlays, gross:</b>               |  |           |           |
| 4100                                 | Outlays from new mandatory authority ..... | 220       | 220       |
| 4101                                 | Outlays from mandatory balances .....      | .....     | 120       |
| 4110                                 | Outlays, gross (total) .....               | 220       | 340       |
| 4180                                 | Budget authority, net (total) .....        | 400       | 400       |
| 4190                                 | Outlays, net (total) .....                 | 220       | 340       |

**DEPARTMENT OF DEFENSE RAPID PROTOTYPING FUND**

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

| Identification code 097-0402-0-1-051      | 2025 actual  | 2026 est. | 2027 est. |
|---|--|-----------|-----------|
| <b>Change in obligated balance:</b>       |  |           |           |
| Unpaid obligations:                       |  |           |           |
| 3000                                      | Unpaid obligations, brought forward, Oct 1 .....           | 5         | 2         |
| 3020                                      | Outlays (gross) .....                                      | -2        | -1        |
| 3041                                      | Recoveries of prior year unpaid obligations, expired ..... | -1        | .....     |
| 3050                                      | Unpaid obligations, end of year .....                      | 2         | 1         |
| Memorandum (non-add) entries:             |  |           |           |
| 3100                                      | Obligated balance, start of year .....                     | 5         | 2         |
| 3200                                      | Obligated balance, end of year .....                       | 2         | 1         |
| <b>Budget authority and outlays, net:</b> |  |           |           |
| Discretionary:                            |  |           |           |
| Outlays, gross:                           |  |           |           |
| 4011                                      | Outlays from discretionary balances .....                  | 2         | 1         |
| 4180                                      | Budget authority, net (total) .....                        | .....     | .....     |
| 4190                                      | Outlays, net (total) .....                                 | 2         | 1         |

**OPERATIONAL TEST AND EVALUATION, DEFENSE**

*For expenses, not otherwise provided for, necessary for the independent activities of the Director, Operational Test and Evaluation, in the direction and supervision of operational test and evaluation, including initial operational test and evaluation which is conducted prior to, and in support of, production decisions; joint operational testing and evaluation; and administrative expenses in connection therewith, \$112,365,000, to remain available for obligation until September 30, 2028.*

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

| Identification code 097-0460-0-1-051    | 2025 actual                                      | 2026 est. | 2027 est. |
|---|--|-----------|-----------|
| <b>Obligations by program activity:</b> |  |           |           |
| 0003                                    | Management Support .....                         | 289       | 388       |
| <b>Budgetary resources:</b>             |  |           |           |
| Unobligated balance:                    |  |           |           |
| 1000                                    | Unobligated balance brought forward, Oct 1 ..... | 32        | 92        |

OPERATIONAL TEST AND EVALUATION, DEFENSE—Continued  
Program and Financing—Continued

| Identification code 097-0460-0-1-051      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Budget authority:</b>                  |             |           |           |
| Appropriations, discretionary:            |             |           |           |
| 1100                                      | 349         | 336       | 112       |
| 1900                                      | 349         | 336       | 112       |
| 1930                                      | 381         | 428       | 152       |
| Memorandum (non-add) entries:             |             |           |           |
| 1941                                      | 92          | 40        | 11        |
| <b>Change in obligated balance:</b>       |             |           |           |
| Unpaid obligations:                       |             |           |           |
| 3000                                      | 244         | 175       | 231       |
| 3010                                      | 289         | 388       | 141       |
| 3020                                      | -354        | -332      | -228      |
| 3041                                      | -4          |           |           |
| 3050                                      | 175         | 231       | 144       |
| Memorandum (non-add) entries:             |             |           |           |
| 3100                                      | 244         | 175       | 231       |
| 3200                                      | 175         | 231       | 144       |
| <b>Budget authority and outlays, net:</b> |             |           |           |
| Discretionary:                            |             |           |           |
| 4000                                      | 349         | 336       | 112       |
| Outlays, gross:                           |             |           |           |
| 4010                                      | 143         | 144       | 48        |
| 4011                                      | 211         | 188       | 180       |
| 4020                                      | 354         | 332       | 228       |
| 4180                                      | 349         | 336       | 112       |
| 4190                                      | 354         | 332       | 228       |

Object Classification (in millions of dollars)

| Identification code 097-0460-0-1-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
| Direct obligations:                  |             |           |           |
| 21.0                                 | 3           | 4         | 2         |
| 22.0                                 | 1           | 1         |           |
| 25.1                                 | 146         | 215       | 110       |
| 25.2                                 | 3           |           |           |
| 25.3                                 | 129         | 143       | 26        |
| 25.5                                 | 7           | 25        | 3         |
| 99.9                                 | 289         | 388       | 141       |

CONTRIBUTIONS FOR RENEWABLE ENERGY IMPACT ASSESSMENTS AND MITIGATION,  
DEFENSE

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 097-5753-0-2-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
| 0100                                 | 1           |           |           |
| 0198                                 | -1          |           |           |
| 0199                                 |             |           |           |
| Receipts:                            |             |           |           |
| Current law:                         |             |           |           |
| 1130                                 |             | 1         | 1         |
| 2000                                 |             | 1         | 1         |
| Appropriations:                      |             |           |           |
| Current law:                         |             |           |           |
| 2101                                 |             | -1        | -1        |
| 5099                                 |             |           |           |

Program and Financing (in millions of dollars)

| Identification code 097-5753-0-2-051    | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b> |             |           |           |
| 0010                                    |             | 1         | 1         |
| 0900                                    |             | 1         | 1         |

|   |   |    |    |
|---|---|----|----|
| <b>Budgetary resources:</b>               |   |    |    |
| Unobligated balance:                      |   |    |    |
| 1000                                      | 4 | 4  | 4  |
| Budget authority:                         |   |    |    |
| Appropriations, mandatory:                |   |    |    |
| 1201                                      |   | 1  | 1  |
| 1900                                      |   | 1  | 1  |
| 1930                                      | 4 | 5  | 5  |
| Memorandum (non-add) entries:             |   |    |    |
| 1941                                      | 4 | 4  | 4  |
| <b>Change in obligated balance:</b>       |   |    |    |
| Unpaid obligations:                       |   |    |    |
| 3010                                      |   | 1  | 1  |
| 3020                                      |   | -1 | -1 |
| <b>Budget authority and outlays, net:</b> |   |    |    |
| Mandatory:                                |   |    |    |
| 4090                                      |   | 1  | 1  |
| Outlays, gross:                           |   |    |    |
| 4100                                      |   | 1  | 1  |
| 4180                                      |   | 1  | 1  |
| 4190                                      |   | 1  | 1  |

Contributions of funds from applicants for renewable energy projects filed with the Secretary of Transportation pursuant to section 44718 of title 49, United States Code. Voluntary contributions received by the Department of War are used to conduct studies of potential measures to mitigate the adverse impacts of energy projects on military operations and readiness, or to offset the cost of actual measures undertaken by the Department of War to mitigate adverse impacts of approved energy projects on military operations and readiness.

MILITARY CONSTRUCTION

The Military Construction Program provides facilities required for new weapon systems entering the Department's inventory, including aircraft and naval vessels, and other high priority initiatives. The Program continues to invest in global defense posture initiatives, improve living and working conditions, reduce operating costs, and increase productivity. Further, the Program supports energy resiliency and adaptation by replacing or upgrading facilities which are functionally obsolete or can be made more efficient through economical improvements and that enhance mission resiliency and operational capabilities through innovation and investments to increase the Department's contingency preparedness. Also, included in this request are resources required to clean up and dispose of property consistent with the five closure rounds required by the prior Base Realignment and Closure Acts.

Resources presented under the Military Construction title contribute primarily to achieving the Department's annual performance goals of assuring readiness and sustainability.

Federal Funds

MILITARY CONSTRUCTION, ARMY

For acquisition, construction, installation, and equipment of temporary or permanent public works, military installations, facilities, and real property for the Army as currently authorized by law, including personnel in the Army Corps of Engineers and other personal services necessary for the purposes of this appropriation, and for construction and operation of facilities in support of the functions of the Commander in Chief, **[\$2,381,909,000]** *\$1,931,638,000*, to remain available until September 30, **[2030]** *2031: Provided*, That, of this amount, not to exceed **[\$415,688,000]** *\$226,942,000* shall be available for study, planning, design, architect and engineer services, and host nation support, as authorized by law, unless the Secretary of the Army determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: *Provided further*, That of the amount made available under this heading, \$377,950,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Army" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for

such purposes]. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

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

| Identification code 021–2050–0–1–051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Major construction .....  | 1,209       | 3,112     | 1,845     |
| 0002 Minor construction .....  | 49          | 25        | 214       |
| 0003 Design .....  | 295         | 1,257     | 396       |
| 0004 Supporting Activities .....   |             | 2         | 15        |
| 0799 Total direct obligations .....                                      | 1,553       | 4,396     | 2,470     |
| 0801 Reimbursable program activity .....                                 | 5,475       | 8,679     | 7,787     |
| 0900 Total new obligations, unexpired accounts .....                     | 7,028       | 13,075    | 10,257    |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    | 5,908       | 7,162     | 4,758     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....          | 5,908       |           |           |
| 1010 Unobligated balance transfer to other accts [097–0803] .....        | -11         |           |           |
| 1011 Unobligated balance transfer from other acct [097–0803] .....       | 10          |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....          |             | 87        |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....          |             | 938       |           |
| 1021 Recoveries of prior year unpaid obligations .....                   | 353         |           |           |
| 1033 Recoveries of prior year paid obligations .....                     | 3           |           |           |
| 1070 Unobligated balance (total) .....                                   | 6,263       | 8,187     | 4,758     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 2,236       | 2,546     | 1,932     |
| Spending authority from offsetting collections, discretionary:           |             |           |           |
| 1700 Collected .....   | 6,107       | 7,100     | 6,300     |
| 1701 Change in uncollected payments, Federal sources .....               | -391        |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....       | 5,716       | 7,100     | 6,300     |
| 1900 Budget authority (total) .....                                      | 7,952       | 9,646     | 8,232     |
| 1930 Total budgetary resources available .....                           | 14,215      | 17,833    | 12,990    |
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                                  | -25         |           |           |
| 1941 Unexpired unobligated balance, end of year .....                    | 7,162       | 4,758     | 2,733     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                    | 14,942      | 13,791    | 16,139    |
| 3001 Adjustments to unpaid obligations brought forward, Oct 1 .....      | 29          |           |           |
| 3010 New obligations, unexpired accounts .....                           | 7,028       | 13,075    | 10,257    |
| 3011 Obligations ("upward adjustments"), expired accounts .....          | 55          |           |           |
| 3020 Outlays (gross) .....   | -7,836      | -10,727   | -10,854   |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....        | -353        |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....          | -74         |           |           |
| 3050 Unpaid obligations, end of year .....                               | 13,791      | 16,139    | 15,542    |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....        | -14,704     | -13,901   | -13,901   |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....           | 391         |           |           |
| 3071 Change in uncollected pymts, Fed sources, expired .....             | 412         |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....                   | -13,901     | -13,901   | -13,901   |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                              | 267         | -110      | 2,238     |
| 3200 Obligated balance, end of year .....                                | -110        | 2,238     | 1,641     |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 7,952       | 9,646     | 8,232     |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      | 564         | 7,125     | 6,319     |
| 4011 Outlays from discretionary balances .....                           | 7,272       | 3,602     | 4,535     |
| 4020 Outlays, gross (total) .....  | 7,836       | 10,727    | 10,854    |
| Offsets against gross budget authority and outlays:                      |             |           |           |
| Offsetting collections (collected) from:                                 |             |           |           |
| 4030 Federal sources .....   | -6,422      | -7,100    | -6,300    |
| 4033 Non-Federal sources .....   | -57         |           |           |
| 4040 Offsets against gross budget authority and outlays (total) .....    | -6,479      | -7,100    | -6,300    |
| Additional offsets against gross budget authority only:                  |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....           | 391         |           |           |
| 4052 Offsetting collections credited to expired accounts .....           | 369         |           |           |
| 4053 Recoveries of prior year paid obligations, unexpired accounts ..... | 3           |           |           |
| 4060 Additional offsets against budget authority only (total) .....      | 763         |           |           |
| 4070 Budget authority, net (discretionary) .....                         | 2,236       | 2,546     | 1,932     |
| 4080 Outlays, net (discretionary) .....                                  | 1,357       | 3,627     | 4,554     |

|  |       |       |       |
|--|-------|-------|-------|
| 4180 Budget authority, net (total) ..... | 2,236 | 2,546 | 1,932 |
| 4190 Outlays, net (total) .....          | 1,357 | 3,627 | 4,554 |

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

| Identification code 021–2050–0–1–051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 32.0 Direct obligations: Land and structures .....   | 1,553       | 4,396     | 2,470     |
| 99.0 Direct obligations .....                        | 1,553       | 4,396     | 2,470     |
| 99.0 Reimbursable obligations .....                  | 5,475       | 8,679     | 7,787     |
| 99.9 Total new obligations, unexpired accounts ..... | 7,028       | 13,075    | 10,257    |

**Employment Summary**

| Identification code 021–2050–0–1–051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 2001 Reimbursable civilian full-time equivalent employment ..... | 437         | 1,415     | 1,415     |

**MILITARY CONSTRUCTION, NAVY AND MARINE CORPS**

For acquisition, construction, installation, and equipment of temporary or permanent public works, naval installations, facilities, and real property for the Navy and Marine Corps as currently authorized by law, including personnel in the Naval Facilities Engineering Command and other personal services necessary for the purposes of this appropriation, **[\$5,725,724,000] \$8,266,703,000**, to remain available until September 30, **[2030] 2031: Provided**, That, of this amount, not to exceed **[\$629,088,000] \$1,163,477,000** shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Navy determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: **Provided further**, That of the amount made available under this heading, \$290,690,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Navy and Marine Corps" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes]. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

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

| Identification code 017–1205–0–1–051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0001 Major construction .....                                      | 4,621       | 8,016     | 6,847     |
| 0002 Minor construction .....                                      | 53          | 305       | 314       |
| 0003 Design .....  | 582         | 1,906     | 1,029     |
| 0799 Total direct obligations .....                                | 5,256       | 10,227    | 8,190     |
| 0801 Reimbursable program activity .....                           | 2,617       | 713       | 199       |
| 0900 Total new obligations, unexpired accounts .....               | 7,873       | 10,940    | 8,389     |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 8,494       | 8,140     | 6,880     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....    | 8,494       |           |           |
| 1011 Unobligated balance transfer from other acct [097–9999] ..... | 1           |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    |             | 945       |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    |             | 1,174     |           |
| 1021 Recoveries of prior year unpaid obligations .....             | 169         |           |           |
| 1070 Unobligated balance (total) .....                             | 8,664       | 10,259    | 6,880     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                     |             |           |           |
| 1100 Appropriation .....   | 5,287       | 5,761     | 8,267     |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 138         |           |           |
| Spending authority from offsetting collections, discretionary:     |             |           |           |
| 1700 Collected .....   | 1,699       | 1,800     | 2,000     |
| 1701 Change in uncollected payments, Federal sources .....         | 398         |           |           |
| 1750 Spending auth from offsetting collections, disc (total) ..... | 2,097       | 1,800     | 2,000     |
| 1900 Budget authority (total) .....                                | 7,522       | 7,561     | 10,267    |
| 1930 Total budgetary resources available .....                     | 16,186      | 17,820    | 17,147    |
| Memorandum (non-add) entries:                                      |             |           |           |
| 1940 Unobligated balance expiring .....                            | -173        |           |           |
| 1941 Unexpired unobligated balance, end of year .....              | 8,140       | 6,880     | 8,758     |

MILITARY CONSTRUCTION, NAVY AND MARINE CORPS—Continued  
Program and Financing—Continued

| Identification code 017-1205-0-1-051   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Change in obligated balance:</b>  |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                            | 7,340       | 9,436     | 13,730    |
| 3001 Adjustments to unpaid obligations brought forward, Oct 1 ....               | -162        |           |           |
| 3010 New obligations, unexpired accounts .....                                   | 7,873       | 10,940    | 8,389     |
| 3011 Obligations ("upward adjustments"), expired accounts .....                  | 1,096       |           |           |
| 3020 Outlays (gross) .....   | -5,971      | -6,646    | -7,256    |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....                | -169        |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....                  | -571        |           |           |
| 3050 Unpaid obligations, end of year .....                                       | 9,436       | 13,730    | 14,863    |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....                | -1,063      | -1,654    | -1,654    |
| 3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 ..... | 543         |           |           |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....                   | -398        |           |           |
| 3071 Change in uncollected pymts, Fed sources, expired .....                     | -736        |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....                           | -1,654      | -1,654    | -1,654    |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                                      | 6,658       | 7,782     | 12,076    |
| 3200 Obligated balance, end of year .....  | 7,782       | 12,076    | 13,209    |
| <b>Budget authority and outlays, net:</b>  |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....   | 7,384       | 7,561     | 10,267    |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                              | 328         | 1,973     | 2,248     |
| 4011 Outlays from discretionary balances .....                                   | 5,643       | 4,643     | 4,943     |
| 4020 Outlays, gross (total) .....  | 5,971       | 6,616     | 7,191     |
| Offsets against gross budget authority and outlays:                              |             |           |           |
| Offsetting collections (collected) from:   |             |           |           |
| 4030 Federal sources .....   | -800        | -1,800    | -2,000    |
| 4033 Non-Federal sources .....   | -1,271      |           |           |
| 4040 Offsets against gross budget authority and outlays (total) ....             | -2,071      | -1,800    | -2,000    |
| Additional offsets against gross budget authority only:                          |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....                   | -398        |           |           |
| 4052 Offsetting collections credited to expired accounts .....                   | 372         |           |           |
| 4060 Additional offsets against budget authority only (total) .....              | -26         |           |           |
| 4070 Budget authority, net (discretionary) .....                                 | 5,287       | 5,761     | 8,267     |
| 4080 Outlays, net (discretionary) .....  | 3,900       | 4,816     | 5,191     |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....   | 138         |           |           |
| Outlays, gross:  |             |           |           |
| 4101 Outlays from mandatory balances .....                                       |             | 30        | 65        |
| 4180 Budget authority, net (total) .....   | 5,425       | 5,761     | 8,267     |
| 4190 Outlays, net (total) .....  | 3,900       | 4,846     | 5,256     |

Object Classification (in millions of dollars)

| Identification code 017-1205-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 32.0 Direct obligations: Land and structures .....   | 5,256       | 10,227    | 8,190     |
| 99.0 Direct obligations .....                        | 5,256       | 10,227    | 8,190     |
| 99.0 Reimbursable obligations .....                  | 2,617       | 713       | 199       |
| 99.9 Total new obligations, unexpired accounts ..... | 7,873       | 10,940    | 8,389     |

MILITARY CONSTRUCTION, AIR FORCE

For acquisition, construction, installation, and equipment of temporary or permanent public works, military installations, facilities, and real property for the Air Force as currently authorized by law, including personnel in the Department of the Air Force when designated by the Secretary of Defense to direct and supervise Military Construction projects in accordance with section 2851 of title 10, United States Code, and other personal services necessary for the purposes of this appropriation, **[\$3,926,273,000] \$10,601,180,000**, to remain available until September 30, **[2030] 2031: Provided**, That, of this amount, not to exceed **[\$646,573,000] \$2,490,612,000** shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Air Force determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor **]**:

Provided further, That of the amount made available under this heading, \$361,800,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Air Force" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes **]**, (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

| Identification code 057-3300-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Major construction .....  | 1,947       | 4,913     | 6,377     |
| 0002 Minor construction .....  |             | 291       | 287       |
| 0003 Design .....  |             | 1,688     | 1,940     |
| 0799 Total direct obligations .....                                      | 1,947       | 6,892     | 8,604     |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... | 1,947       | 6,892     | 8,604     |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    | 4,037       | 6,307     | 3,906     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....          | 4,037       |           |           |
| 1010 Unobligated balance transfer to other accts [097-0803] .....        | -2          |           |           |
| 1011 Unobligated balance transfer from other acct [097-0803] .....       | 2           |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....          |             | 545       |           |
| 1021 Recoveries of prior year unpaid obligations .....                   | 20          |           |           |
| 1033 Recoveries of prior year paid obligations .....                     | 2           |           |           |
| 1070 Unobligated balance (total) .....                                   | 4,059       | 6,852     | 3,906     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 3,834       | 3,946     | 10,601    |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 420         |           |           |
| 1900 Budget authority (total) .....                                      | 4,254       | 3,946     | 10,601    |
| 1930 Total budgetary resources available .....                           | 8,313       | 10,798    | 14,507    |
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                                  | -59         |           |           |
| 1941 Unexpired unobligated balance, end of year .....                    | 6,307       | 3,906     | 5,903     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                    | 7,388       | 5,749     | 8,551     |
| 3010 New obligations, unexpired accounts .....                           | 1,947       | 6,892     | 8,604     |
| 3011 Obligations ("upward adjustments"), expired accounts .....          | 139         |           |           |
| 3020 Outlays (gross) .....   | -3,571      | -4,090    | -4,918    |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....        | -20         |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....          | -134        |           |           |
| 3050 Unpaid obligations, end of year .....                               | 5,749       | 8,551     | 12,237    |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                              | 7,388       | 5,749     | 8,551     |
| 3200 Obligated balance, end of year .....                                | 5,749       | 8,551     | 12,237    |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 3,834       | 3,946     | 10,601    |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      | 146         | 118       | 318       |
| 4011 Outlays from discretionary balances .....                           | 3,425       | 3,960     | 4,558     |
| 4020 Outlays, gross (total) .....  | 3,571       | 4,078     | 4,876     |
| Offsets against gross budget authority and outlays:                      |             |           |           |
| Offsetting collections (collected) from:                                 |             |           |           |
| 4033 Non-Federal sources .....   | -9          |           |           |
| 4040 Offsets against gross budget authority and outlays (total) ....     | -9          |           |           |
| Additional offsets against gross budget authority only:                  |             |           |           |
| 4052 Offsetting collections credited to expired accounts .....           | 7           |           |           |
| 4053 Recoveries of prior year paid obligations, unexpired accounts ..... | 2           |           |           |
| 4060 Additional offsets against budget authority only (total) .....      | 9           |           |           |
| 4070 Budget authority, net (discretionary) .....                         | 3,834       | 3,946     | 10,601    |
| 4080 Outlays, net (discretionary) .....                                  | 3,562       | 4,078     | 4,876     |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       | 420         |           |           |
| Outlays, gross:  |             |           |           |
| 4101 Outlays from mandatory balances .....                               |             | 12        | 42        |
| 4180 Budget authority, net (total) .....                                 | 4,254       | 3,946     | 10,601    |
| 4190 Outlays, net (total) .....  | 3,562       | 4,090     | 4,918     |

MILITARY CONSTRUCTION, DEFENSE-WIDE

(INCLUDING TRANSFER OF FUNDS)

For acquisition, construction, installation, and equipment of temporary or permanent public works, installations, facilities, and real property for activities and agencies of the Department of Defense (other than the military departments), as currently authorized by law, **[\$3,784,301,000]** \$3,402,951,000, to remain available until September 30, **[2030]** 2031: *Provided*, That such amounts of this appropriation as may be determined by the Secretary of Defense may be transferred to such appropriations of the Department of Defense available for military construction or family housing as the Secretary may designate, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: *Provided further*, That, of the amount, not to exceed **[\$226,301,000]** \$417,252,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of Defense determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: *Provided further*, That of the amount made available under this heading, \$82,000,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Defense-Wide" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes]. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

| Identification code 097-0500-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Major construction .....  | 2,435       | 5,879     | 3,329     |
| 0002 Minor construction .....  |             | 196       | 92        |
| 0003 Design .....  |             | 522       | 533       |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... | 2,435       | 6,597     | 3,954     |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    | 4,321       | 5,723     | 3,524     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....          | 4,321       |           |           |
| 1010 Unobligated balance transfer to other accts [097-0803] .....        | -10         |           |           |
| 1011 Unobligated balance transfer from other acct [097-0803] .....       | 32          |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....          |             | 313       |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....          |             | 301       |           |
| 1021 Recoveries of prior year unpaid obligations .....                   | 122         |           |           |
| 1070 Unobligated balance (total) .....                                   | 4,465       | 6,337     | 3,524     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 3,881       | 3,784     | 3,403     |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 15          |           |           |
| 1900 Budget authority (total) .....                                      | 3,896       | 3,784     | 3,403     |
| 1930 Total budgetary resources available .....                           | 8,361       | 10,121    | 6,927     |
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                                  | -203        |           |           |
| 1941 Unexpired unobligated balance, end of year .....                    | 5,723       | 3,524     | 2,973     |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                    | 5,926       | 5,677     | 9,380     |
| 3001 Adjustments to unpaid obligations brought forward, Oct 1 .....      | -9          |           |           |
| 3010 New obligations, unexpired accounts .....                           | 2,435       | 6,597     | 3,954     |
| 3011 Obligations ("upward adjustments"), expired accounts .....          | 99          |           |           |
| 3020 Outlays (gross) .....   | -2,503      | -2,894    | -3,430    |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....        | -122        |           |           |
| 3041 Recoveries of prior year unpaid obligations, expired .....          | -149        |           |           |
| 3050 Unpaid obligations, end of year .....                               | 5,677       | 9,380     | 9,904     |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                              | 5,917       | 5,677     | 9,380     |
| 3200 Obligated balance, end of year .....                                | 5,677       | 9,380     | 9,904     |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 3,881       | 3,784     | 3,403     |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      | 22          | 38        | 34        |
| 4011 Outlays from discretionary balances .....                           | 2,481       | 2,851     | 3,391     |
| 4020 Outlays, gross (total) .....  | 2,503       | 2,889     | 3,425     |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       | 15          |           |           |

|                 |                                       |       |       |       |
|-----------------|---------------------------------------|-------|-------|-------|
| Outlays, gross: |                                       |       |       |       |
| 4101            | Outlays from mandatory balances ..... |       | 5     | 5     |
| 4180            | Budget authority, net (total) .....   | 3,896 | 3,784 | 3,403 |
| 4190            | Outlays, net (total) .....            | 2,503 | 2,894 | 3,430 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 3,896       | 3,784     | 3,403     |
| Outlays .....                           | 2,503       | 2,894     | 3,430     |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 407       |
| Outlays .....                           |             |           | 4         |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 3,896       | 3,784     | 3,810     |
| Outlays .....                           | 2,503       | 2,894     | 3,434     |

MILITARY CONSTRUCTION, DEFENSE-WIDE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 097-0500-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Major Construction .....  |             |           | 217       |
| 0002 Minor Construction .....  |             |           | 190       |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... |             |           | 407       |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 407       |
| 1930 Total budgetary resources available .....                           |             |           | 407       |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 407       |
| 3020 Outlays (gross) .....   |             |           | -4        |
| 3050 Unpaid obligations, end of year .....                               |             |           | 403       |
| Memorandum (non-add) entries:  |             |           |           |
| 3200 Obligated balance, end of year .....                                |             |           | 403       |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       |             |           | 407       |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             |           | 4         |
| 4180 Budget authority, net (total) .....                                 |             |           | 407       |
| 4190 Outlays, net (total) .....  |             |           | 4         |

NORTH ATLANTIC TREATY ORGANIZATION SECURITY INVESTMENT PROGRAM

For the United States share of the cost of the North Atlantic Treaty Organization Security Investment Program for the acquisition and construction of military facilities and installations (including international military headquarters) and for related expenses for the collective defense of the North Atlantic Treaty Area as authorized by section 2806 of title 10, United States Code, and Military Construction Authorization Acts, **[\$481,832,000]** \$604,270,000, to remain available until expended. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

| Identification code 097-0804-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 NATO infrastructure .....   | 482         | 482       | 604       |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... | 482         | 482       | 604       |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    | 59          | 54        | 54        |
| 1021 Recoveries of prior year unpaid obligations .....                   | 184         |           |           |
| 1070 Unobligated balance (total) .....                                   | 243         | 54        | 54        |

NORTH ATLANTIC TREATY ORGANIZATION SECURITY INVESTMENT  
PROGRAM—Continued

Program and Financing—Continued

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Budget authority, Change in obligated balance, and Budget authority and outlays, net.

MILITARY CONSTRUCTION, ARMY NATIONAL GUARD

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Army National Guard, and contributions therefor, as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, [ \$272,930,000 ] \$358,909,000, to remain available until September 30, [2030] 2031: Provided, That, of the amount, not to exceed [ \$80,080,000 ] \$71,909,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Director of the Army National Guard determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor [ : Provided further, That of the amount made available under this heading, \$112,050,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Army National Guard" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes ] . ( Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity, Budgetary resources, and Budget authority.

Memorandum (non-add) entries: 1940 Unobligated balance expiring ..... -22 ..... 1941 Unexpired unobligated balance, end of year ..... 720 553 578

Change in obligated balance: Unpaid obligations: 3000 Unpaid obligations, brought forward, Oct 1 ..... 796 784 751 3010 New obligations, unexpired accounts ..... 754 456 334 3011 Obligations ("upward adjustments"), expired accounts ..... 25 ..... 3020 Outlays (gross) ..... -581 -489 -434 3040 Recoveries of prior year unpaid obligations, unexpired ..... -188 ..... 3041 Recoveries of prior year unpaid obligations, expired ..... -22 ..... 3050 Unpaid obligations, end of year ..... 784 751 651

Budget authority and outlays, net: Discretionary: 4000 Budget authority, gross ..... 419 289 359 4010 Outlays, gross: 4010 Outlays from new discretionary authority ..... 6 7 4011 Outlays from discretionary balances ..... 581 483 427 4020 Outlays, gross (total) ..... 581 489 434 4180 Budget authority, net (total) ..... 419 289 359 4190 Outlays, net (total) ..... 581 489 434

MILITARY CONSTRUCTION, AIR NATIONAL GUARD

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Air National Guard, and contributions therefor, as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, [ \$292,546,000 ] \$525,221,000, to remain available until September 30, [2030] 2031: Provided, That, of the amount, not to exceed [ \$73,646,000 ] \$247,221,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Director of the Air National Guard determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor [ : Provided further, That of the amount made available under this heading, \$95,900,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Air National Guard" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes ] . ( Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity: 0001 Major construction ..... 260 351 247 0002 Minor construction ..... 32 16 0003 Design ..... 88 195 0900 Total new obligations, unexpired accounts (object class 32.0) ..... 260 471 458

Budgetary resources: Unobligated balance: 1000 Unobligated balance brought forward, Oct 1 ..... 657 689 522 1001 Discretionary unobligated balance brought fwd, Oct 1 ..... 657 ..... 1021 Recoveries of prior year unpaid obligations ..... 2 ..... 1070 Unobligated balance (total) ..... 659 689 522 Budget authority: 1100 Appropriations, discretionary: 1100 Appropriation ..... 290 304 525 1900 Budget authority (total) ..... 290 304 525 1930 Total budgetary resources available ..... 949 993 1,047 Memorandum (non-add) entries: 1941 Unexpired unobligated balance, end of year ..... 689 522 589

Change in obligated balance: Unpaid obligations: 3000 Unpaid obligations, brought forward, Oct 1 ..... 351 343 435 3010 New obligations, unexpired accounts ..... 260 471 458 3011 Obligations ("upward adjustments"), expired accounts ..... 12 ..... 3020 Outlays (gross) ..... -265 -379 -397 3040 Recoveries of prior year unpaid obligations, unexpired ..... -2 ..... 3050 Unpaid obligations, end of year ..... 784 751 651

|   |  |     |     |     |
|---|--|-----|-----|-----|
| 3041                                      | Recoveries of prior year unpaid obligations, expired ..... | -13 |     |     |
| 3050                                      | Unpaid obligations, end of year .....                      | 343 | 435 | 496 |
| Memorandum (non-add) entries:             |  |     |     |     |
| 3100                                      | Obligated balance, start of year .....                     | 351 | 343 | 435 |
| 3200                                      | Obligated balance, end of year .....                       | 343 | 435 | 496 |
| <b>Budget authority and outlays, net:</b> |  |     |     |     |
| Discretionary:                            |  |     |     |     |
| 4000                                      | Budget authority, gross .....                              | 290 | 304 | 525 |
| Outlays, gross:                           |  |     |     |     |
| 4010                                      | Outlays from new discretionary authority .....             |     | 6   | 10  |
| 4011                                      | Outlays from discretionary balances .....                  | 265 | 373 | 387 |
| 4020                                      | Outlays, gross (total) .....                               | 265 | 379 | 397 |
| 4180                                      | Budget authority, net (total) .....                        | 290 | 304 | 525 |
| 4190                                      | Outlays, net (total) .....                                 | 265 | 379 | 397 |

**MILITARY CONSTRUCTION, ARMY RESERVE**

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Army Reserve as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, **[\$92,239,000]** \$209,913,000, to remain available until September 30, **[2030]** 2031: *Provided*, That, of the amount, not to exceed **[\$6,013,000]** \$10,413,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Chief of the Army Reserve determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: *Provided further*, That of the amount made available under this heading, \$50,000,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Army Reserve" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes]. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

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

| Identification code 021-2086-0-1-051      | 2025 actual   | 2026 est. | 2027 est. |      |
|---|---|-----------|-----------|------|
| <b>Obligations by program activity:</b>   |   |           |           |      |
| 0001                                      | Major construction .....  | 129       | 259       | 147  |
| 0002                                      | Minor construction .....  |           | 7         | 16   |
| 0003                                      | Design .....  | 16        | 26        | 9    |
| 0900                                      | Total new obligations, unexpired accounts (object class 32.0) ..... | 145       | 292       | 172  |
| <b>Budgetary resources:</b>               |   |           |           |      |
| Unobligated balance:                      |   |           |           |      |
| 1000                                      | Unobligated balance brought forward, Oct 1 .....                    | 287       | 436       | 251  |
| 1001                                      | Discretionary unobligated balance brought fwd, Oct 1 .....          | 287       |           |      |
| Budget authority:                         |   |           |           |      |
| Appropriations, discretionary:            |   |           |           |      |
| 1100                                      | Appropriation .....   | 295       | 107       | 210  |
| 1900                                      | Budget authority (total) .....                                      | 295       | 107       | 210  |
| 1930                                      | Total budgetary resources available .....                           | 582       | 543       | 461  |
| Memorandum (non-add) entries:             |   |           |           |      |
| 1940                                      | Unobligated balance expiring .....                                  | -1        |           |      |
| 1941                                      | Unexpired unobligated balance, end of year .....                    | 436       | 251       | 289  |
| <b>Change in obligated balance:</b>       |   |           |           |      |
| Unpaid obligations:                       |   |           |           |      |
| 3000                                      | Unpaid obligations, brought forward, Oct 1 .....                    | 272       | 264       | 326  |
| 3010                                      | New obligations, unexpired accounts .....                           | 145       | 292       | 172  |
| 3020                                      | Outlays (gross) .....   | -153      | -230      | -240 |
| 3050                                      | Unpaid obligations, end of year .....                               | 264       | 326       | 258  |
| Memorandum (non-add) entries:             |   |           |           |      |
| 3100                                      | Obligated balance, start of year .....                              | 272       | 264       | 326  |
| 3200                                      | Obligated balance, end of year .....                                | 264       | 326       | 258  |
| <b>Budget authority and outlays, net:</b> |   |           |           |      |
| Discretionary:                            |   |           |           |      |
| 4000                                      | Budget authority, gross .....                                       | 295       | 107       | 210  |
| Outlays, gross:                           |   |           |           |      |
| 4010                                      | Outlays from new discretionary authority .....                      | 1         | 3         | 6    |
| 4011                                      | Outlays from discretionary balances .....                           | 152       | 227       | 234  |
| 4020                                      | Outlays, gross (total) .....  | 153       | 230       | 240  |
| 4180                                      | Budget authority, net (total) .....                                 | 295       | 107       | 210  |

|      |                            |     |     |     |
|------|----------------------------|-----|-----|-----|
| 4190 | Outlays, net (total) ..... | 153 | 230 | 240 |
|------|----------------------------|-----|-----|-----|

**MILITARY CONSTRUCTION, NAVY RESERVE**

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the reserve components of the Navy and Marine Corps as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, **[\$52,255,000]** \$132,272,000, to remain available until September 30, **[2030]** 2031: *Provided*, That, of the amount, not to exceed **[\$2,255,000]** \$25,880,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Navy determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: *Provided further*, That of the amount made available under this heading, \$50,000,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Navy Reserve" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes]. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

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

| Identification code 017-1235-0-1-051      | 2025 actual   | 2026 est. | 2027 est. |     |
|---|---|-----------|-----------|-----|
| <b>Obligations by program activity:</b>   |   |           |           |     |
| 0001                                      | Major construction .....  | 26        | 78        | 92  |
| 0002                                      | Minor construction .....  | 1         | 2         | 2   |
| 0003                                      | Design .....  | 3         | 162       | 20  |
| 0900                                      | Total new obligations, unexpired accounts (object class 32.0) ..... | 30        | 242       | 114 |
| <b>Budgetary resources:</b>               |   |           |           |     |
| Unobligated balance:                      |   |           |           |     |
| 1000                                      | Unobligated balance brought forward, Oct 1 .....                    | 195       | 193       | 22  |
| 1001                                      | Discretionary unobligated balance brought fwd, Oct 1 .....          | 195       |           |     |
| 1020                                      | Adjustment of unobligated bal brought forward, Oct 1 .....          |           | 19        |     |
| 1070                                      | Unobligated balance (total) .....                                   | 195       | 212       | 22  |
| Budget authority:                         |   |           |           |     |
| Appropriations, discretionary:            |   |           |           |     |
| 1100                                      | Appropriation .....   | 30        | 52        | 132 |
| 1930                                      | Total budgetary resources available .....                           | 225       | 264       | 154 |
| Memorandum (non-add) entries:             |   |           |           |     |
| 1940                                      | Unobligated balance expiring .....                                  | -2        |           |     |
| 1941                                      | Unexpired unobligated balance, end of year .....                    | 193       | 22        | 40  |
| <b>Change in obligated balance:</b>       |   |           |           |     |
| Unpaid obligations:                       |   |           |           |     |
| 3000                                      | Unpaid obligations, brought forward, Oct 1 .....                    | 108       | 82        | 244 |
| 3001                                      | Adjustments to unpaid obligations brought forward, Oct 1 .....      | -1        |           |     |
| 3010                                      | New obligations, unexpired accounts .....                           | 30        | 242       | 114 |
| 3011                                      | Obligations ("upward adjustments"), expired accounts .....          | 1         |           |     |
| 3020                                      | Outlays (gross) .....   | -52       | -80       | -96 |
| 3041                                      | Recoveries of prior year unpaid obligations, expired .....          | -4        |           |     |
| 3050                                      | Unpaid obligations, end of year .....                               | 82        | 244       | 262 |
| Memorandum (non-add) entries:             |   |           |           |     |
| 3100                                      | Obligated balance, start of year .....                              | 107       | 82        | 244 |
| 3200                                      | Obligated balance, end of year .....                                | 82        | 244       | 262 |
| <b>Budget authority and outlays, net:</b> |   |           |           |     |
| Discretionary:                            |   |           |           |     |
| 4000                                      | Budget authority, gross .....                                       | 30        | 52        | 132 |
| Outlays, gross:                           |   |           |           |     |
| 4010                                      | Outlays from new discretionary authority .....                      |           | 2         | 4   |
| 4011                                      | Outlays from discretionary balances .....                           | 52        | 78        | 92  |
| 4020                                      | Outlays, gross (total) .....  | 52        | 80        | 96  |
| 4180                                      | Budget authority, net (total) .....                                 | 30        | 52        | 132 |
| 4190                                      | Outlays, net (total) .....  | 52        | 80        | 96  |

**MILITARY CONSTRUCTION, AIR FORCE RESERVE**

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Air Force Reserve as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, **[\$116,468,000]** \$22,172,000, to remain available until September 30, **[2030]** 2031:

MILITARY CONSTRUCTION, AIR FORCE RESERVE—Continued

Provided, That, of the amount, not to exceed **[\$7,170,000]** \$1,347,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Chief of the Air Force Reserve determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor: *Provided further*, That of the amount made available under this heading, \$56,010,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Air Force Reserve" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

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

| Identification code 057-3730-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Major construction .....  | 272         | 86        | 46        |
| 0002 Minor construction .....  | .....       | 12        | 1         |
| 0003 Design .....  | .....       | 22        | 3         |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... | 272         | 120       | 50        |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    | 388         | 188       | 184       |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....          | 388         | .....     | .....     |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 75          | 116       | 22        |
| 1900 Budget authority (total) .....                                      | 75          | 116       | 22        |
| 1930 Total budgetary resources available .....                           | 463         | 304       | 206       |
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                                  | -3          | .....     | .....     |
| 1941 Unexpired unobligated balance, end of year .....                    | 188         | 184       | 156       |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                    | 173         | 343       | 329       |
| 3010 New obligations, unexpired accounts .....                           | 272         | 120       | 50        |
| 3011 Obligations ("upward adjustments"), expired accounts .....          | 7           | .....     | .....     |
| 3020 Outlays (gross) .....   | -109        | -134      | -153      |
| 3050 Unpaid obligations, end of year .....                               | 343         | 329       | 226       |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                              | 173         | 343       | 329       |
| 3200 Obligated balance, end of year .....                                | 343         | 329       | 226       |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 75          | 116       | 22        |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      | .....       | 1         | .....     |
| 4011 Outlays from discretionary balances .....                           | 109         | 133       | 153       |
| 4020 Outlays, gross (total) .....  | 109         | 134       | 153       |
| 4180 Budget authority, net (total) .....                                 | 75          | 116       | 22        |
| 4190 Outlays, net (total) .....  | 109         | 134       | 153       |

NATICK LAND CONVEYANCE

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

| Identification code 021-5756-0-2-051        | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 0100 Balance, start of year .....           | .....       | 1         | .....     |
| 2000 Total: Balances and receipts .....     | .....       | 1         | .....     |
| Appropriations:                             |             |           |           |
| Current law:                                |             |           |           |
| 2103 Natick Land Conveyance .....           | .....       | -1        | .....     |
| 2132 Natick Land Conveyance .....           | 1           | .....     | .....     |
| 2199 Total current law appropriations ..... | 1           | -1        | .....     |
| 2999 Total appropriations .....             | 1           | -1        | .....     |
| 5099 Balance, end of year .....             | 1           | .....     | .....     |

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

| Identification code 021-5756-0-2-051   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>  |             |           |           |
| 0801 Natick Supporting Activities .....  | .....       | 3         | 3         |
| 0900 Total new obligations, unexpired accounts (object class 32.0) .....                   | .....       | 3         | 3         |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                                      | 10          | 9         | 7         |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1203 Appropriation (previously unavailable)(special or trust) ....                         | .....       | 1         | .....     |
| 1232 Appropriations and/or unobligated balance of appropriations temporarily reduced ..... | -1          | .....     | .....     |
| 1260 Appropriations, mandatory (total) .....   | -1          | 1         | .....     |
| 1900 Budget authority (total) .....  | -1          | 1         | .....     |
| 1930 Total budgetary resources available .....   | 9           | 10        | 7         |
| Memorandum (non-add) entries:  |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                                      | 9           | 7         | 4         |
| <b>Change in obligated balance:</b>  |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....   | .....       | 3         | 3         |
| 3020 Outlays (gross) .....   | .....       | -3        | -2        |
| 3050 Unpaid obligations, end of year .....   | .....       | .....     | 1         |
| Memorandum (non-add) entries:  |             |           |           |
| 3200 Obligated balance, end of year .....  | .....       | .....     | 1         |
| <b>Budget authority and outlays, net:</b>  |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....   | -1          | 1         | .....     |
| Outlays, gross:  |             |           |           |
| 4101 Outlays from mandatory balances .....   | .....       | 3         | 2         |
| 4180 Budget authority, net (total) .....   | -1          | 1         | .....     |
| 4190 Outlays, net (total) .....  | .....       | 3         | 2         |

The Natick Land Conveyance Fund receives cash payments provided as consideration for the conveyance of 98 acres at the Natick Soldier Systems Center (NSSC) and subsequently uses the deposited funds at NSSC per section 2844 of the 2018 NDAA, as amended by section 2104 of the 2024 NDAA.

DEPARTMENT OF DEFENSE BASE CLOSURE ACCOUNT

For deposit into the Department of Defense Base Closure Account, established by section 2906(a) of the Defense Base Closure and Realignment Act of 1990 (10 U.S.C. 2687 note), **[\$465,161,000]** \$372,317,000, to remain available until expended. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

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

| Identification code 097-0516-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                         |             |           |           |
| 0001 DOW BRAC .....   | 650         | 465       | 372       |
| <b>Budgetary resources:</b>                                     |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....           | 592         | 688       | 688       |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 ..... | 592         | 687       | .....     |
| 1021 Recoveries of prior year unpaid obligations .....          | 214         | .....     | .....     |
| 1070 Unobligated balance (total) .....                          | 806         | 688       | 688       |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:                                  |             |           |           |
| 1100 Appropriation .....  | 489         | 465       | 372       |
| Spending authority from offsetting collections, discretionary:  |             |           |           |
| 1700 Collected .....  | 43          | .....     | .....     |
| 1900 Budget authority (total) .....                             | 532         | 465       | 372       |
| 1930 Total budgetary resources available .....                  | 1,338       | 1,153     | 1,060     |
| Memorandum (non-add) entries:                                   |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....           | 688         | 688       | 688       |
| <b>Change in obligated balance:</b>                             |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....           | 1,095       | 1,023     | 898       |

|      |  |       |       |      |
|------|--|-------|-------|------|
| 3010 | New obligations, unexpired accounts .....                    | 650   | 465   | 372  |
| 3020 | Outlays (gross) .....  | -508  | -590  | -601 |
| 3040 | Recoveries of prior year unpaid obligations, unexpired ..... | -214  |       |      |
| 3050 | Unpaid obligations, end of year .....                        | 1,023 | 898   | 669  |
|      | Memorandum (non-add) entries:                                |       |       |      |
| 3100 | Obligated balance, start of year .....                       | 1,095 | 1,023 | 898  |
| 3200 | Obligated balance, end of year .....                         | 1,023 | 898   | 669  |

**Budget authority and outlays, net:**

|  |   |     |     |     |
|--|---|-----|-----|-----|
| <b>Discretionary:</b>                                      |   |     |     |     |
| 4000   | Budget authority, gross .....                                   | 532 | 465 | 372 |
| <b>Outlays, gross:</b>                                     |   |     |     |     |
| 4010   | Outlays from new discretionary authority .....                  | 158 | 185 | 148 |
| 4011   | Outlays from discretionary balances .....                       | 350 | 405 | 453 |
| 4020   | Outlays, gross (total) .....                                    | 508 | 590 | 601 |
| <b>Offsets against gross budget authority and outlays:</b> |   |     |     |     |
| <b>Offsetting collections (collected) from:</b>            |   |     |     |     |
| 4033   | Non-Federal sources .....                                       | -43 |     |     |
| 4040   | Offsets against gross budget authority and outlays (total) .... | -43 |     |     |
| 4180   | Budget authority, net (total) .....                             | 489 | 465 | 372 |
| 4190   | Outlays, net (total) .....                                      | 465 | 590 | 601 |

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

| Identification code 097-0516-0-1-051 | 2025 actual   | 2026 est. | 2027 est. |     |
|--------------------------------------|---|-----------|-----------|-----|
| 11.1                                 | Direct obligations: Personnel compensation: Full-time permanent ..... | 9         | 8         | 8   |
| 11.9                                 | Total personnel compensation .....                                    | 9         | 8         | 8   |
| 12.1                                 | Civilian personnel benefits .....                                     | 3         | 3         | 3   |
| 21.0                                 | Travel and transportation of persons .....                            |           | 1         | 1   |
| 23.3                                 | Communications, utilities, and miscellaneous charges .....            | 1         |           |     |
| 25.1                                 | Advisory and assistance services .....                                | 8         | 2         |     |
| 25.2                                 | Other services from non-Federal sources .....                         | 5         | 4         | 4   |
| 25.3                                 | Other goods and services from Federal sources .....                   | 54        | 28        | 31  |
| 25.3                                 | Other goods and services from Federal sources .....                   | 3         | 3         |     |
| 25.4                                 | Operation and maintenance of facilities .....                         | 309       | 210       | 171 |
| 31.0                                 | Equipment .....   | 1         | 1         | 1   |
| 32.0                                 | Land and structures .....   | 257       | 205       | 153 |
| 99.9                                 | Total new obligations, unexpired accounts .....                       | 650       | 465       | 372 |

**Employment Summary**

| Identification code 097-0516-0-1-051 | 2025 actual   | 2026 est. | 2027 est. |    |
|--------------------------------------|---|-----------|-----------|----|
| 1001                                 | Direct civilian full-time equivalent employment ..... | 58        | 53        | 53 |

DEPARTMENT OF DEFENSE BASE CLOSURE ACCOUNT 1990

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

| Identification code 097-0510-0-1-051                                  | 2025 actual   | 2026 est. | 2027 est. |     |
|---|---|-----------|-----------|-----|
| <b>Obligations by program activity:</b>                               |   |           |           |     |
| 0004  | Base Closure (IV) .....   | 3         |           |     |
| 0900  | Total new obligations, unexpired accounts (object class 25.1) ..... | 3         |           |     |
| <b>Budgetary resources:</b>   |   |           |           |     |
| <b>Unobligated balance:</b>   |   |           |           |     |
| 1000  | Unobligated balance brought forward, Oct 1 .....                    | 32        | 41        | 41  |
| 1021  | Recoveries of prior year unpaid obligations .....                   | 6         |           |     |
| 1070  | Unobligated balance (total) .....                                   | 38        | 41        | 41  |
| <b>Budget authority:</b>  |   |           |           |     |
| <b>Spending authority from offsetting collections, discretionary:</b> |   |           |           |     |
| 1700  | Collected .....   |           | 3         |     |
| 1701  | Change in uncollected payments, Federal sources .....               | 3         |           |     |
| 1750  | Spending auth from offsetting collections, disc (total) .....       | 3         | 3         |     |
| 1900  | Budget authority (total) .....                                      | 3         | 3         |     |
| 1930  | Total budgetary resources available .....                           | 41        | 44        | 41  |
| <b>Memorandum (non-add) entries:</b>                                  |   |           |           |     |
| 1941  | Unexpired unobligated balance, end of year .....                    | 41        | 41        | 41  |
| <b>Change in obligated balance:</b>                                   |   |           |           |     |
| <b>Unpaid obligations:</b>  |   |           |           |     |
| 3000  | Unpaid obligations, brought forward, Oct 1 .....                    | 39        | 32        | 16  |
| 3010  | New obligations, unexpired accounts .....                           |           | 3         |     |
| 3020  | Outlays (gross) .....   | -1        | -19       | -14 |

|                                      |  |    |    |    |
|--------------------------------------|--|----|----|----|
| 3040                                 | Recoveries of prior year unpaid obligations, unexpired ..... | -6 |    |    |
| 3050                                 | Unpaid obligations, end of year .....                        | 32 | 16 | 2  |
| <b>Uncollected payments:</b>         |  |    |    |    |
| 3060                                 | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... |    | -3 | -3 |
| 3070                                 | Change in uncollected pymts, Fed sources, unexpired .....    | -3 |    |    |
| 3090                                 | Uncollected pymts, Fed sources, end of year .....            | -3 | -3 | -3 |
| <b>Memorandum (non-add) entries:</b> |  |    |    |    |
| 3100                                 | Obligated balance, start of year .....                       | 39 | 29 | 13 |
| 3200                                 | Obligated balance, end of year .....                         | 29 | 13 | -1 |

**Budget authority and outlays, net:**

|  |   |    |    |    |
|--|---|----|----|----|
| <b>Discretionary:</b>  |   |    |    |    |
| 4000   | Budget authority, gross .....                                   | 3  | 3  |    |
| <b>Outlays, gross:</b>   |   |    |    |    |
| 4010   | Outlays from new discretionary authority .....                  |    | 3  |    |
| 4011   | Outlays from discretionary balances .....                       | 1  | 16 | 14 |
| 4020   | Outlays, gross (total) .....                                    | 1  | 19 | 14 |
| <b>Offsets against gross budget authority and outlays:</b>     |   |    |    |    |
| <b>Offsetting collections (collected) from:</b>                |   |    |    |    |
| 4030   | Federal sources .....   |    | -3 |    |
| 4040   | Offsets against gross budget authority and outlays (total) .... |    | -3 |    |
| <b>Additional offsets against gross budget authority only:</b> |   |    |    |    |
| 4050   | Change in uncollected pymts, Fed sources, unexpired .....       | -3 |    |    |
| 4060   | Additional offsets against budget authority only (total) .....  | -3 |    |    |
| 4070   | Budget authority, net (discretionary) .....                     |    |    |    |
| 4080   | Outlays, net (discretionary) .....                              | 1  | 16 | 14 |
| 4180   | Budget authority, net (total) .....                             |    |    |    |
| 4190   | Outlays, net (total) .....                                      | 1  | 16 | 14 |

DEPARTMENT OF DEFENSE BASE CLOSURE ACCOUNT 2005

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

| Identification code 097-0512-0-1-051 | 2025 actual  | 2026 est. | 2027 est. |     |
|--------------------------------------|--|-----------|-----------|-----|
| <b>Budgetary resources:</b>          |  |           |           |     |
| <b>Unobligated balance:</b>          |  |           |           |     |
| 1000                                 | Unobligated balance brought forward, Oct 1 .....             | 454       | 459       | 459 |
| 1021                                 | Recoveries of prior year unpaid obligations .....            | 5         |           |     |
| 1070                                 | Unobligated balance (total) .....                            | 459       | 459       | 459 |
| 1930                                 | Total budgetary resources available .....                    | 459       | 459       | 459 |
| <b>Memorandum (non-add) entries:</b> |  |           |           |     |
| 1941                                 | Unexpired unobligated balance, end of year .....             | 459       | 459       | 459 |
| <b>Change in obligated balance:</b>  |  |           |           |     |
| <b>Unpaid obligations:</b>           |  |           |           |     |
| 3000                                 | Unpaid obligations, brought forward, Oct 1 .....             | 126       | 121       | 46  |
| 3020                                 | Outlays (gross) .....  |           | -75       | -46 |
| 3040                                 | Recoveries of prior year unpaid obligations, unexpired ..... | -5        |           |     |
| 3050                                 | Unpaid obligations, end of year .....                        | 121       | 46        |     |
| <b>Memorandum (non-add) entries:</b> |  |           |           |     |
| 3100                                 | Obligated balance, start of year .....                       | 126       | 121       | 46  |
| 3200                                 | Obligated balance, end of year .....                         | 121       | 46        |     |

**Budget authority and outlays, net:**

|                        |   |  |    |    |
|------------------------|---|--|----|----|
| <b>Discretionary:</b>  |   |  |    |    |
| <b>Outlays, gross:</b> |   |  |    |    |
| 4011                   | Outlays from discretionary balances ..... |  | 75 | 46 |
| 4180                   | Budget authority, net (total) .....       |  |    |    |
| 4190                   | Outlays, net (total) .....                |  | 75 | 46 |

FOREIGN CURRENCY FLUCTUATIONS, CONSTRUCTION

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

| Identification code 097-0803-0-1-051 | 2025 actual  | 2026 est. | 2027 est. |     |
|--------------------------------------|--|-----------|-----------|-----|
| <b>Budgetary resources:</b>          |  |           |           |     |
| <b>Unobligated balance:</b>          |  |           |           |     |
| 1000                                 | Unobligated balance brought forward, Oct 1 .....             | 133       | 133       | 133 |
| 1010                                 | Unobligated balance transfer to other accts [021-0720] ..... | -11       |           |     |
| 1010                                 | Unobligated balance transfer to other accts [097-0500] ..... | -32       |           |     |
| 1010                                 | Unobligated balance transfer to other accts [021-2050] ..... | -10       |           |     |
| 1010                                 | Unobligated balance transfer to other accts [057-0745] ..... | -10       |           |     |

FOREIGN CURRENCY FLUCTUATIONS, CONSTRUCTION—Continued  
Program and Financing—Continued

| Identification code 097-0803-0-1-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 1010 Unobligated balance transfer to other accts [057-0740] .....               | -1          |           |           |
| 1010 Unobligated balance transfer to other accts [057-3300] .....               | -2          |           |           |
| 1010 Unobligated balance transfer to other accts [021-0725] .....               | -6          |           |           |
| 1011 Unobligated balance transfer from other acct [097-0500] .....              | 10          |           |           |
| 1011 Unobligated balance transfer from other acct [021-0720] .....              | 2           |           |           |
| 1011 Unobligated balance transfer from other acct [021-2050] .....              | 11          |           |           |
| 1011 Unobligated balance transfer from other acct [057-3300] .....              | 2           |           |           |
| 1012 Unobligated balance transfers between expired and unexpired accounts ..... | 47          |           |           |
| 1070 Unobligated balance (total) .....  | 133         | 133       | 133       |
| 1930 Total budgetary resources available .....                                  | 133         | 133       | 133       |
| Memorandum (non-add) entries:   |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                           | 133         | 133       | 133       |
| 4180 Budget authority, net (total) .....  |             |           |           |
| 4190 Outlays, net (total) .....   |             |           |           |

FAMILY HOUSING

The Family Housing Program funds construction, improvements, operations, maintenance, utilities, privatization, and leasing of all military family housing. The Program supports quality of life enhancements and initiatives to reduce operating costs by upgrading or replacing facilities.

The Family Housing Improvement Fund (FHIF) and the Military Unaccompanied Housing Improvement Fund (MUHIF) finance the use of authorities authorized in the National Defense Authorization Act for Fiscal Year 1996 (Public Law 104-106) to support of the Military Housing Privatization Initiative (MHPI). Funds which are required to support the MHPI are transferred from the military departments' family housing construction accounts into the FHIF and from the military departments' construction accounts into the MUHIF.

Resources presented under the Family Housing title contribute primarily to achieving the Department's annual performance goals of assuring readiness and sustainability.

Federal Funds

FAMILY HOUSING CONSTRUCTION, ARMY

For expenses of family housing for the Army for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, **[\$228,558,000] \$240,495,000**, to remain available until September 30, **[2030] 2031**. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

| Identification code 021-0720-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 New Construction .....  | 58          | 283       | 58        |
| 0003 Construction Improvements .....                                     | 55          | 50        | 110       |
| 0004 Design .....  | 18          | 57        | 28        |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... | 131         | 390       | 196       |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    | 351         | 402       | 241       |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....          | 351         |           |           |
| 1010 Unobligated balance transfer to other accts [097-0803] .....        | -2          |           |           |
| 1010 Unobligated balance transfer to other accts [097-0834] .....        | -150        |           |           |
| 1011 Unobligated balance transfer from other acct [097-0803] .....       | 11          |           |           |
| 1011 Unobligated balance transfer from other acct [097-0834] .....       | 50          |           |           |
| 1021 Recoveries of prior year unpaid obligations .....                   | 1           |           |           |
| 1070 Unobligated balance (total) .....                                   | 261         | 402       | 241       |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   | 277         | 229       | 240       |
| 1900 Budget authority (total) .....                                      | 277         | 229       | 240       |
| 1930 Total budgetary resources available .....                           | 538         | 631       | 481       |

|   |     |     |     |
|---|-----|-----|-----|
| Memorandum (non-add) entries:                         |     |     |     |
| 1940 Unobligated balance expiring .....               | -5  |     |     |
| 1941 Unexpired unobligated balance, end of year ..... | 402 | 241 | 285 |

|   |      |      |      |
|---|------|------|------|
| <b>Change in obligated balance:</b>                               |      |      |      |
| Unpaid obligations:   |      |      |      |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 775  | 674  | 826  |
| 3010 New obligations, unexpired accounts .....                    | 131  | 390  | 196  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 2    |      |      |
| 3020 Outlays (gross) .....  | -228 | -238 | -259 |
| 3040 Recoveries of prior year unpaid obligations, unexpired ..... | -1   |      |      |
| 3041 Recoveries of prior year unpaid obligations, expired .....   | -5   |      |      |
| 3050 Unpaid obligations, end of year .....                        | 674  | 826  | 763  |
| Memorandum (non-add) entries:                                     |      |      |      |
| 3100 Obligated balance, start of year .....                       | 775  | 674  | 826  |
| 3200 Obligated balance, end of year .....                         | 674  | 826  | 763  |

|   |     |     |     |
|---|-----|-----|-----|
| <b>Budget authority and outlays, net:</b>           |     |     |     |
| Discretionary:                                      |     |     |     |
| 4000 Budget authority, gross .....                  | 277 | 229 | 240 |
| Outlays, gross:                                     |     |     |     |
| 4010 Outlays from new discretionary authority ..... |     | 5   | 5   |
| 4011 Outlays from discretionary balances .....      | 228 | 233 | 254 |
| 4020 Outlays, gross (total) .....                   | 228 | 238 | 259 |
| 4180 Budget authority, net (total) .....            | 277 | 229 | 240 |
| 4190 Outlays, net (total) .....                     | 228 | 238 | 259 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 277         | 229       | 240       |
| Outlays .....                           | 228         | 238       | 259       |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 345       |
| Outlays .....                           |             |           | 7         |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 277         | 229       | 585       |
| Outlays .....                           | 228         | 238       | 266       |

FAMILY HOUSING CONSTRUCTION, ARMY  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 021-0720-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 New construction .....  |             |           | 206       |
| 0003 Construction improvements .....                                     |             |           | 88        |
| 0004 Planning and design .....   |             |           | 51        |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... |             |           | 345       |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 345       |
| 1930 Total budgetary resources available .....                           |             |           | 345       |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 345       |
| 3020 Outlays (gross) .....   |             |           | -7        |
| 3050 Unpaid obligations, end of year .....                               |             |           | 338       |
| Memorandum (non-add) entries:  |             |           |           |
| 3200 Obligated balance, end of year .....                                |             |           | 338       |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       |             |           | 345       |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             |           | 7         |
| 4180 Budget authority, net (total) .....                                 |             |           | 345       |
| 4190 Outlays, net (total) .....  |             |           | 7         |

FAMILY HOUSING OPERATION AND MAINTENANCE, ARMY

For expenses of family housing for the Army for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, **[\$388,418,000] \$468,407,000.** (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

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

| Identification code 021-0725-0-1-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                              |             |           |           |
| 0005 Utilities .....   | 60          | 44        | 49        |
| 0006 Operation .....   | 95          | 71        | 71        |
| 0007 Leasing .....   | 121         | 116       | 133       |
| 0008 Maintenance .....   | 156         | 111       | 173       |
| 0012 Housing Privatization Support .....                             | 48          | 46        | 42        |
| 0799 Total direct obligations .....                                  | 480         | 388       | 468       |
| 0801 Reimbursable program activity .....                             | 4           | 10        | 10        |
| 0900 Total new obligations, unexpired accounts .....                 | 484         | 398       | 478       |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1011 Unobligated balance transfer from other acct [097-0803] .....   | 6           |           |           |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                       |             |           |           |
| 1100 Appropriation .....   | 486         | 388       | 468       |
| Spending authority from offsetting collections, discretionary:       |             |           |           |
| 1700 Collected .....   | 2           | 10        | 10        |
| 1701 Change in uncollected payments, Federal sources .....           | 2           |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....   | 4           | 10        | 10        |
| 1900 Budget authority (total) .....                                  | 490         | 398       | 478       |
| 1930 Total budgetary resources available .....                       | 496         | 398       | 478       |
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                              | -12         |           |           |
| <b>Change in obligated balance:</b>                                  |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                | 309         | 337       | 342       |
| 3010 New obligations, unexpired accounts .....                       | 484         | 398       | 478       |
| 3011 Obligations ("upward adjustments"), expired accounts .....      | 13          |           |           |
| 3020 Outlays (gross) .....   | -437        | -393      | -482      |
| 3041 Recoveries of prior year unpaid obligations, expired .....      | -32         |           |           |
| 3050 Unpaid obligations, end of year .....                           | 337         | 342       | 338       |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....    | -3          | -5        | -5        |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....       | -2          |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....               | -5          | -5        | -5        |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                          | 306         | 332       | 337       |
| 3200 Obligated balance, end of year .....                            | 332         | 337       | 333       |
| <b>Budget authority and outlays, net:</b>                            |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                   | 490         | 398       | 478       |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                  | 268         | 227       | 272       |
| 4011 Outlays from discretionary balances .....                       | 169         | 166       | 210       |
| 4020 Outlays, gross (total) .....                                    | 437         | 393       | 482       |
| Offsets against gross budget authority and outlays:                  |             |           |           |
| Offsetting collections (collected) from:                             |             |           |           |
| 4030 Federal sources .....   |             | -10       | -10       |
| 4033 Non-Federal sources .....                                       | -8          |           |           |
| 4040 Offsets against gross budget authority and outlays (total) .... | -8          | -10       | -10       |
| Additional offsets against gross budget authority only:              |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....       | -2          |           |           |
| 4052 Offsetting collections credited to expired accounts .....       | 6           |           |           |
| 4060 Additional offsets against budget authority only (total) .....  | 4           |           |           |
| 4070 Budget authority, net (discretionary) .....                     | 486         | 388       | 468       |
| 4080 Outlays, net (discretionary) .....                              | 429         | 383       | 472       |
| 4180 Budget authority, net (total) .....                             | 486         | 388       | 468       |
| 4190 Outlays, net (total) .....                                      | 429         | 383       | 472       |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 486         | 388       | 468       |
| Outlays .....                           | 429         | 383       | 472       |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 516       |
| Outlays .....                           |             |           | 289       |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 486         | 388       | 984       |
| Outlays .....                           | 429         | 383       | 761       |

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

| Identification code 021-0725-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:   |             |           |           |
| Personnel compensation:   |             |           |           |
| 11.1 Full-time permanent .....                                  | 37          | 25        | 27        |
| 11.3 Other than full-time permanent .....                       | 2           | 2         | 2         |
| 11.5 Other personnel compensation .....                         | 2           | 1         | 1         |
| 11.9 Total personnel compensation .....                         | 41          | 28        | 30        |
| 12.1 Civilian personnel benefits .....                          | 16          | 11        | 12        |
| 21.0 Travel and transportation of persons .....                 | 2           | 2         | 1         |
| 22.0 Transportation of things .....                             | 4           | 3         | 3         |
| 23.1 Rental payments to GSA .....                               | 1           | 1         | 1         |
| 23.2 Rental payments to others .....                            | 116         | 91        | 91        |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 47          | 37        | 37        |
| 25.1 Advisory and assistance services .....                     | 5           | 5         | 3         |
| 25.2 Other services from non-Federal sources .....              | 28          | 21        | 21        |
| 25.3 Other goods and services from Federal sources .....        | 13          | 15        | 17        |
| 25.3 Other goods and services from Federal sources .....        | 6           | 1         |           |
| 25.4 Operation and maintenance of facilities .....              | 188         | 165       | 244       |
| 25.7 Operation and maintenance of equipment .....               | 9           | 7         | 7         |
| 26.0 Supplies and materials .....                               | 4           |           |           |
| 31.0 Equipment .....  | 1           | 1         | 1         |
| 99.0 Direct obligations .....                                   | 481         | 388       | 468       |
| 99.0 Reimbursable obligations .....                             | 3           | 10        | 10        |
| 99.9 Total new obligations, unexpired accounts .....            | 484         | 398       | 478       |

**Employment Summary**

| Identification code 021-0725-0-1-051                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment ..... | 496         | 360       | 382       |

FAMILY HOUSING OPERATION AND MAINTENANCE, ARMY

(Legislative proposal, subject to PAYGO)

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

| Identification code 021-0725-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0008 Maintenance .....   |             |           | 516       |
| 0799 Total direct obligations .....                                      |             |           | 516       |
| 0900 Total new obligations, unexpired accounts (object class 25.4) ..... |             |           | 516       |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 516       |
| 1930 Total budgetary resources available .....                           |             |           | 516       |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 516       |
| 3020 Outlays (gross) .....   |             |           | -289      |
| 3050 Unpaid obligations, end of year .....                               |             |           | 227       |
| Memorandum (non-add) entries:  |             |           |           |
| 3200 Obligated balance, end of year .....                                |             |           | 227       |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       |             |           | 516       |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             |           | 289       |
| 4180 Budget authority, net (total) .....                                 |             |           | 516       |

FAMILY HOUSING OPERATION AND MAINTENANCE, ARMY—Continued  
**Program and Financing—Continued**

| Identification code 021-0725-4-1-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
| 4190 Outlays, net (total) .....      |             |           | 289       |

**FAMILY HOUSING CONSTRUCTION, NAVY AND MARINE CORPS**

For expenses of family housing for the Navy and Marine Corps for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, **[\$177,597,000]** \$361,870,000, to remain available until September 30, **[2030]** 2031. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

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

| Identification code 017-0730-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 New Construction .....  | 186         | 17        | 249       |
| 0003 Construction Improvements .....                                     | 47          | 37        | 98        |
| 0004 Design .....  | 1           | 37        | 15        |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... | 234         | 91        | 362       |

|  |     |     |     |
|--|-----|-----|-----|
| <b>Budgetary resources:</b>  |     |     |     |
| Unobligated balance:   |     |     |     |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 103 | 155 | 242 |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....    | 103 |     |     |
| 1011 Unobligated balance transfer from other acct [097-0834] ..... | 19  |     |     |
| 1070 Unobligated balance (total) .....                             | 122 | 155 | 242 |
| Budget authority:  |     |     |     |
| Appropriations, discretionary:                                     |     |     |     |
| 1100 Appropriation .....   | 273 | 178 | 362 |
| 1930 Total budgetary resources available .....                     | 395 | 333 | 604 |
| Memorandum (non-add) entries:                                      |     |     |     |
| 1940 Unobligated balance expiring .....                            | -6  |     |     |
| 1941 Unexpired unobligated balance, end of year .....              | 155 | 242 | 242 |

|   |      |      |      |
|---|------|------|------|
| <b>Change in obligated balance:</b>                             |      |      |      |
| Unpaid obligations:   |      |      |      |
| 3000 Unpaid obligations, brought forward, Oct 1 .....           | 563  | 640  | 473  |
| 3010 New obligations, unexpired accounts .....                  | 234  | 91   | 362  |
| 3011 Obligations ("upward adjustments"), expired accounts ..... | 1    |      |      |
| 3020 Outlays (gross) .....                                      | -158 | -258 | -234 |
| 3050 Unpaid obligations, end of year .....                      | 640  | 473  | 601  |
| Memorandum (non-add) entries:                                   |      |      |      |
| 3100 Obligated balance, start of year .....                     | 563  | 640  | 473  |
| 3200 Obligated balance, end of year .....                       | 640  | 473  | 601  |

|   |     |     |     |
|---|-----|-----|-----|
| <b>Budget authority and outlays, net:</b>           |     |     |     |
| Discretionary:                                      |     |     |     |
| 4000 Budget authority, gross .....                  | 273 | 178 | 362 |
| Outlays, gross:                                     |     |     |     |
| 4010 Outlays from new discretionary authority ..... | 1   | 4   | 7   |
| 4011 Outlays from discretionary balances .....      | 157 | 254 | 227 |
| 4020 Outlays, gross (total) .....                   | 158 | 258 | 234 |
| 4180 Budget authority, net (total) .....            | 273 | 178 | 362 |
| 4190 Outlays, net (total) .....                     | 158 | 258 | 234 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 273         | 178       | 362       |
| Outlays .....                           | 158         | 258       | 234       |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 456       |
| Outlays .....                           |             |           | 9         |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 273         | 178       | 818       |
| Outlays .....                           | 158         | 258       | 243       |

FAMILY HOUSING CONSTRUCTION, NAVY AND MARINE CORPS  
(Legislative proposal, subject to PAYGO)

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

| Identification code 017-0730-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0003 Construction improvements .....                                     |             |           | 414       |
| 0004 Planning and design .....   |             |           | 42        |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... |             |           | 456       |

|  |  |  |     |
|--|--|--|-----|
| <b>Budgetary resources:</b>                    |  |  |     |
| Budget authority:                              |  |  |     |
| Appropriations, mandatory:                     |  |  |     |
| 1200 Appropriation .....                       |  |  | 456 |
| 1930 Total budgetary resources available ..... |  |  | 456 |

|  |  |  |     |
|--|--|--|-----|
| <b>Change in obligated balance:</b>            |  |  |     |
| Unpaid obligations:                            |  |  |     |
| 3010 New obligations, unexpired accounts ..... |  |  | 456 |
| 3020 Outlays (gross) .....                     |  |  | -9  |
| 3050 Unpaid obligations, end of year .....     |  |  | 447 |
| Memorandum (non-add) entries:                  |  |  |     |
| 3200 Obligated balance, end of year .....      |  |  | 447 |

|   |  |  |     |
|---|--|--|-----|
| <b>Budget authority and outlays, net:</b>       |  |  |     |
| Mandatory:                                      |  |  |     |
| 4090 Budget authority, gross .....              |  |  | 456 |
| Outlays, gross:                                 |  |  |     |
| 4100 Outlays from new mandatory authority ..... |  |  | 9   |
| 4180 Budget authority, net (total) .....        |  |  | 456 |
| 4190 Outlays, net (total) .....                 |  |  | 9   |

**FAMILY HOUSING OPERATION AND MAINTENANCE, NAVY AND MARINE CORPS**

For expenses of family housing for the Navy and Marine Corps for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, **[\$384,108,000]** \$385,609,000. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

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

| Identification code 017-0735-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>              |             |           |           |
| 0005 Utilities .....                                 | 43          | 45        | 53        |
| 0006 Operation .....                                 | 96          | 97        | 87        |
| 0007 Leasing .....                                   | 71          | 68        | 66        |
| 0008 Maintenance .....                               | 132         | 112       | 119       |
| 0012 Housing Privatization Support .....             | 52          | 62        | 61        |
| 0799 Total direct obligations .....                  | 394         | 384       | 386       |
| 0801 Reimbursable program activity .....             | 5           | 21        | 21        |
| 0900 Total new obligations, unexpired accounts ..... | 399         | 405       | 407       |

|  |     |     |     |
|--|-----|-----|-----|
| <b>Budgetary resources:</b>                                    |     |     |     |
| Unobligated balance:   |     |     |     |
| 1000 Unobligated balance brought forward, Oct 1 .....          |     | 94  | 94  |
| Budget authority:  |     |     |     |
| Appropriations, discretionary:                                 |     |     |     |
| 1100 Appropriation .....                                       | 489 | 384 | 386 |
| Spending authority from offsetting collections, discretionary: |     |     |     |
| 1700 Collected .....   | 5   | 21  | 21  |
| 1900 Budget authority (total) .....                            | 494 | 405 | 407 |
| 1930 Total budgetary resources available .....                 | 494 | 499 | 501 |
| Memorandum (non-add) entries:                                  |     |     |     |
| 1940 Unobligated balance expiring .....                        | -1  |     |     |
| 1941 Unexpired unobligated balance, end of year .....          | 94  | 94  | 94  |

|   |      |      |      |
|---|------|------|------|
| <b>Change in obligated balance:</b>                             |      |      |      |
| Unpaid obligations:   |      |      |      |
| 3000 Unpaid obligations, brought forward, Oct 1 .....           | 250  | 261  | 154  |
| 3010 New obligations, unexpired accounts .....                  | 399  | 405  | 407  |
| 3011 Obligations ("upward adjustments"), expired accounts ..... | 38   |      |      |
| 3020 Outlays (gross) .....                                      | -366 | -512 | -362 |
| 3041 Recoveries of prior year unpaid obligations, expired ..... | -60  |      |      |

|      |  |     |     |     |
|------|--|-----|-----|-----|
| 3050 | Unpaid obligations, end of year .....                        | 261 | 154 | 199 |
|      | Uncollected payments:  |     |     |     |
| 3060 | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -5  | -2  | -2  |
| 3071 | Change in uncollected pymts, Fed sources, expired .....      | 3   |     |     |
| 3090 | Uncollected pymts, Fed sources, end of year .....            | -2  | -2  | -2  |
|      | Memorandum (non-add) entries:                                |     |     |     |
| 3100 | Obligated balance, start of year .....                       | 245 | 259 | 152 |
| 3200 | Obligated balance, end of year .....                         | 259 | 152 | 197 |

|   |   |     |     |     |
|---|---|-----|-----|-----|
| <b>Budget authority and outlays, net:</b> |   |     |     |     |
| Discretionary:                            |   |     |     |     |
| 4000                                      | Budget authority, gross .....                                   | 494 | 405 | 407 |
|   | Outlays, gross:   |     |     |     |
| 4010                                      | Outlays from new discretionary authority .....                  | 234 | 255 | 256 |
| 4011                                      | Outlays from discretionary balances .....                       | 132 | 257 | 106 |
| 4020                                      | Outlays, gross (total) .....                                    | 366 | 512 | 362 |
|   | Offsets against gross budget authority and outlays:             |     |     |     |
|   | Offsetting collections (collected) from:                        |     |     |     |
| 4030                                      | Federal sources .....   | -4  | -21 | -21 |
| 4033                                      | Non-Federal sources .....                                       | -6  |     |     |
| 4040                                      | Offsets against gross budget authority and outlays (total) .... | -10 | -21 | -21 |
|   | Additional offsets against gross budget authority only:         |     |     |     |
| 4052                                      | Offsetting collections credited to expired accounts .....       | 5   |     |     |
| 4060                                      | Additional offsets against budget authority only (total) .....  | 5   |     |     |
| 4070                                      | Budget authority, net (discretionary) .....                     | 489 | 384 | 386 |
| 4080                                      | Outlays, net (discretionary) .....                              | 356 | 491 | 341 |
| 4180                                      | Budget authority, net (total) .....                             | 489 | 384 | 386 |
| 4190                                      | Outlays, net (total) .....                                      | 356 | 491 | 341 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 489         | 384       | 386       |
| Outlays .....                           | 356         | 491       | 341       |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 269       |
| Outlays .....                           |             |           | 164       |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 489         | 384       | 655       |
| Outlays .....                           | 356         | 491       | 505       |

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

| Identification code 017-0735-0-1-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:   |             |           |           |
| Personnel compensation:   |             |           |           |
| 11.1 Full-time permanent .....                                  | 62          | 60        | 62        |
| 11.5 Other personnel compensation .....                         | 3           | 2         | 3         |
| 11.9 Total personnel compensation .....                         | 65          | 62        | 65        |
| 12.1 Civilian personnel benefits .....                          | 26          | 23        | 24        |
| 21.0 Travel and transportation of persons .....                 | 1           |           |           |
| 22.0 Transportation of things .....                             | 1           |           |           |
| 23.2 Rental payments to others .....                            | 45          | 1         | 3         |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 17          | 8         | 8         |
| 25.1 Advisory and assistance services .....                     | 8           | 9         | 7         |
| 25.2 Other services from non-Federal sources .....              | 3           | 3         | 3         |
| 25.3 Other goods and services from Federal sources .....        | 48          | 120       | 121       |
| 25.3 Other goods and services from Federal sources .....        | 3           | 3         |           |
| 25.4 Operation and maintenance of facilities .....              | 151         | 148       | 148       |
| 25.7 Operation and maintenance of equipment .....               | 10          | 2         | 2         |
| 26.0 Supplies and materials .....                               | 4           |           |           |
| 31.0 Equipment .....  | 7           | 5         | 5         |
| 32.0 Land and structures .....                                  | 5           |           |           |
| 99.0 Direct obligations .....                                   | 394         | 384       | 386       |
| 99.0 Reimbursable obligations .....                             | 5           | 21        | 21        |
| 99.9 Total new obligations, unexpired accounts .....            | 399         | 405       | 407       |

**Employment Summary**

| Identification code 017-0735-0-1-051                       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment ..... | 784         | 762       | 774       |

FAMILY HOUSING OPERATION AND MAINTENANCE, NAVY AND MARINE CORPS  
(Legislative proposal, subject to PAYGO)

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

| Identification code 017-0735-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0008 Maintenance .....   |             |           | 269       |
| 0799 Total direct obligations .....                                      |             |           | 269       |
| 0900 Total new obligations, unexpired accounts (object class 25.4) ..... |             |           | 269       |

| <b>Budgetary resources:</b>                    |  |  |     |
|--|--|--|-----|
| Budget authority:                              |  |  |     |
| Appropriations, mandatory:                     |  |  |     |
| 1200 Appropriation .....                       |  |  | 269 |
| 1930 Total budgetary resources available ..... |  |  | 269 |

| <b>Change in obligated balance:</b>            |                               |  |      |
|--|-------------------------------|--|------|
| Unpaid obligations:                            |                               |  |      |
| 3010 New obligations, unexpired accounts ..... |                               |  | 269  |
| 3020 Outlays (gross) .....                     |                               |  | -164 |
| 3050 Unpaid obligations, end of year .....     |                               |  | 105  |
|  | Memorandum (non-add) entries: |  |      |
| 3200 Obligated balance, end of year .....      |                               |  | 105  |

| <b>Budget authority and outlays, net:</b>       |                 |  |     |
|---|-----------------|--|-----|
| Mandatory:                                      |                 |  |     |
| 4090 Budget authority, gross .....              |                 |  | 269 |
|   | Outlays, gross: |  |     |
| 4100 Outlays from new mandatory authority ..... |                 |  | 164 |
| 4180 Budget authority, net (total) .....        |                 |  | 269 |
| 4190 Outlays, net (total) .....                 |                 |  | 164 |

FAMILY HOUSING CONSTRUCTION, AIR FORCE

For expenses of family housing for the Air Force for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, **[\$274,230,000]** \$243,022,000, to remain available until September 30, **[2030]** 2031. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

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

| Identification code 057-0740-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 New Construction .....  | 77          |           | 16        |
| 0003 Construction Improvements .....                                     |             | 343       | 143       |
| 0004 Design .....  |             | 31        | 16        |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... | 77          | 374       | 175       |

| <b>Budgetary resources:</b>  |                                |     |     |
|--|--------------------------------|-----|-----|
| Unobligated balance:   |                                |     |     |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 659                            | 664 | 564 |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....    | 659                            |     |     |
| 1010 Unobligated balance transfer to other accts [097-0834] .....  | -115                           |     |     |
| 1011 Unobligated balance transfer from other acct [097-0803] ..... | 1                              |     |     |
| 1021 Recoveries of prior year unpaid obligations .....             | 5                              |     |     |
| 1033 Recoveries of prior year paid obligations .....               | 5                              |     |     |
| 1070 Unobligated balance (total) .....                             | 555                            | 664 | 564 |
|  | Budget authority:              |     |     |
|  | Appropriations, discretionary: |     |     |
| 1100 Appropriation .....   | 222                            | 274 | 243 |
| 1900 Budget authority (total) .....                                | 222                            | 274 | 243 |
| 1930 Total budgetary resources available .....                     | 777                            | 938 | 807 |
|  | Memorandum (non-add) entries:  |     |     |
| 1940 Unobligated balance expiring .....                            | -36                            |     |     |
| 1941 Unexpired unobligated balance, end of year .....              | 664                            | 564 | 632 |

| <b>Change in obligated balance:</b>                               |     |      |      |
|---|-----|------|------|
| Unpaid obligations:   |     |      |      |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 203 | 181  | 361  |
| 3010 New obligations, unexpired accounts .....                    | 77  | 374  | 175  |
| 3011 Obligations ("upward adjustments"), expired accounts .....   | 3   |      |      |
| 3020 Outlays (gross) .....  | -96 | -194 | -215 |
| 3040 Recoveries of prior year unpaid obligations, unexpired ..... | -5  |      |      |

FAMILY HOUSING CONSTRUCTION, AIR FORCE—Continued  
Program and Financing—Continued

| Identification code 057-0740-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 3041 Recoveries of prior year unpaid obligations, expired .....          | -1          |           |           |
| 3050 Unpaid obligations, end of year .....                               | 181         | 361       | 321       |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                              | 203         | 181       | 361       |
| 3200 Obligated balance, end of year .....                                | 181         | 361       | 321       |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       | 222         | 274       | 243       |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      |             | 5         | 5         |
| 4011 Outlays from discretionary balances .....                           | 96          | 189       | 210       |
| 4020 Outlays, gross (total) .....  | 96          | 194       | 215       |
| Offsets against gross budget authority and outlays:                      |             |           |           |
| Offsetting collections (collected) from:                                 |             |           |           |
| 4033 Non-Federal sources .....   | -12         |           |           |
| 4040 Offsets against gross budget authority and outlays (total) ....     | -12         |           |           |
| Additional offsets against gross budget authority only:                  |             |           |           |
| 4052 Offsetting collections credited to expired accounts .....           | 7           |           |           |
| 4053 Recoveries of prior year paid obligations, unexpired accounts ..... | 5           |           |           |
| 4060 Additional offsets against budget authority only (total) .....      | 12          |           |           |
| 4070 Budget authority, net (discretionary) .....                         | 222         | 274       | 243       |
| 4080 Outlays, net (discretionary) .....                                  | 84          | 194       | 215       |
| 4180 Budget authority, net (total) .....                                 | 222         | 274       | 243       |
| 4190 Outlays, net (total) .....  | 84          | 194       | 215       |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 222         | 274       | 243       |
| Outlays .....                           | 84          | 194       | 215       |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 236       |
| Outlays .....                           |             |           | 5         |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 222         | 274       | 479       |
| Outlays .....                           | 84          | 194       | 220       |

FAMILY HOUSING CONSTRUCTION, AIR FORCE  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

| Identification code 057-0740-4-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0003 Construction improvements .....                                     |             |           | 136       |
| 0004 Design .....  |             |           | 100       |
| 0900 Total new obligations, unexpired accounts (object class 32.0) ..... |             |           | 236       |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   |             |           | 236       |
| 1930 Total budgetary resources available .....                           |             |           | 236       |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 236       |
| 3020 Outlays (gross) .....   |             |           | -5        |
| 3050 Unpaid obligations, end of year .....                               |             |           | 231       |
| Memorandum (non-add) entries:  |             |           |           |
| 3200 Obligated balance, end of year .....                                |             |           | 231       |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                       |             |           | 236       |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                          |             |           | 5         |
| 4180 Budget authority, net (total) .....                                 |             |           | 236       |

4190 Outlays, net (total) ..... 5

FAMILY HOUSING OPERATION AND MAINTENANCE, AIR FORCE

For expenses of family housing for the Air Force for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, **[\$369,765,000]** \$366,756,000. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

| Identification code 057-0745-0-1-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                              |             |           |           |
| 0005 Utilities .....   | 50          | 73        | 51        |
| 0006 Operation .....   | 115         | 105       | 109       |
| 0007 Leasing .....   | 6           | 5         | 6         |
| 0008 Maintenance .....   | 122         | 142       | 160       |
| 0012 Housing Privatization Support .....                             | 38          | 44        | 41        |
| 0799 Total direct obligations .....                                  | 331         | 369       | 367       |
| 0801 Reimbursable program activity .....                             | 1           | 3         | 2         |
| 0900 Total new obligations, unexpired accounts .....                 | 332         | 372       | 369       |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                |             | 1         |           |
| 1011 Unobligated balance transfer from other acct [097-0803] ....    | 10          |           |           |
| 1070 Unobligated balance (total) .....                               | 10          | 1         |           |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                       |             |           |           |
| 1100 Appropriation .....   | 336         | 370       | 367       |
| Spending authority from offsetting collections, discretionary:       |             |           |           |
| 1700 Collected .....   | 1           | 1         | 3         |
| 1701 Change in uncollected payments, Federal sources .....           | 1           |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....   | 2           | 1         | 3         |
| 1900 Budget authority (total) .....                                  | 338         | 371       | 370       |
| 1930 Total budgetary resources available .....                       | 348         | 372       | 370       |
| Memorandum (non-add) entries:  |             |           |           |
| 1940 Unobligated balance expiring .....                              | -15         |           |           |
| 1941 Unexpired unobligated balance, end of year .....                | 1           |           | 1         |
| <b>Change in obligated balance:</b>                                  |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                | 290         | 285       | 339       |
| 3010 New obligations, unexpired accounts .....                       | 332         | 372       | 369       |
| 3011 Obligations ("upward adjustments"), expired accounts .....      | 23          |           |           |
| 3020 Outlays (gross) .....   | -320        | -318      | -358      |
| 3041 Recoveries of prior year unpaid obligations, expired .....      | -40         |           |           |
| 3050 Unpaid obligations, end of year .....                           | 285         | 339       | 350       |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....    | -2          | -2        | -2        |
| 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 .....               | -2          | -2        | -2        |
| Memorandum (non-add) entries:  |             |           |           |
| 3100 Obligated balance, start of year .....                          | 288         | 283       | 337       |
| 3200 Obligated balance, end of year .....                            | 283         | 337       | 348       |
| <b>Budget authority and outlays, net:</b>                            |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                   | 338         | 371       | 370       |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                  | 168         | 186       | 187       |
| 4011 Outlays from discretionary balances .....                       | 152         | 132       | 171       |
| 4020 Outlays, gross (total) .....                                    | 320         | 318       | 358       |
| Offsets against gross budget authority and outlays:                  |             |           |           |
| Offsetting collections (collected) from:                             |             |           |           |
| 4030 Federal sources .....   | -1          | -1        | -3        |
| 4033 Non-Federal sources .....                                       | -1          |           |           |
| 4040 Offsets against gross budget authority and outlays (total) .... | -2          | -1        | -3        |
| Additional offsets against gross budget authority only:              |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....       | -1          |           |           |
| 4052 Offsetting collections credited to expired accounts .....       | 1           |           |           |
| 4070 Budget authority, net (discretionary) .....                     | 336         | 370       | 367       |
| 4080 Outlays, net (discretionary) .....                              | 318         | 317       | 355       |

|      |                               |     |     |     |
|------|-------------------------------|-----|-----|-----|
| 4180 | Budget authority, net (total) | 336 | 370 | 367 |
| 4190 | Outlays, net (total)          | 318 | 317 | 355 |

|      |                               |  |  |     |
|------|-------------------------------|--|--|-----|
| 4180 | Budget authority, net (total) |  |  | 455 |
| 4190 | Outlays, net (total)          |  |  | 228 |

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

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Enacted/requested:</b>                      |             |           |           |
| Budget Authority                               | 336         | 370       | 367       |
| Outlays  | 318         | 317       | 355       |
| <b>Legislative proposal, subject to PAYGO:</b> |             |           |           |
| Budget Authority                               |             |           | 455       |
| Outlays  |             |           | 228       |
| <b>Total:</b>                                  |             |           |           |
| Budget Authority                               | 336         | 370       | 822       |
| Outlays  | 318         | 317       | 583       |

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

| Identification code 057-0745-0-1-051                                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 11.1 Direct obligations: Personnel compensation: Full-time permanent | 65          | 60        | 68        |
| 11.9 Total personnel compensation                                    | 65          | 60        | 68        |
| 12.1 Civilian personnel benefits                                     | 18          | 18        | 20        |
| 21.0 Travel and transportation of persons                            | 1           | 1         | 1         |
| 22.0 Transportation of things  | 2           | 2         | 2         |
| 23.2 Rental payments to others                                       | 6           | 5         | 6         |
| 23.3 Communications, utilities, and miscellaneous charges            | 49          | 66        | 50        |
| 25.1 Advisory and assistance services                                | 28          | 34        | 22        |
| 25.2 Other services from non-Federal sources                         | 1           | 1         | 3         |
| 25.3 Other goods and services from Federal sources                   | 5           | 5         | 4         |
| 25.3 Other goods and services from Federal sources                   | 1           | 1         |           |
| 25.4 Operation and maintenance of facilities                         | 103         | 119       | 134       |
| 25.7 Operation and maintenance of equipment                          | 2           | 2         | 4         |
| 26.0 Supplies and materials  | 7           | 7         | 8         |
| 31.0 Equipment   | 13          | 12        | 12        |
| 32.0 Land and structures   | 30          | 35        | 33        |
| 99.0 Direct obligations  | 331         | 368       | 367       |
| 99.0 Reimbursable obligations  | 1           | 4         | 2         |
| 99.9 Total new obligations, unexpired accounts                       | 332         | 372       | 369       |

**Employment Summary**

| Identification code 057-0745-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment | 921         | 921       | 915       |

**FAMILY HOUSING OPERATION AND MAINTENANCE, AIR FORCE**  
(Legislative proposal, subject to PAYGO)

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

| Identification code 057-0745-4-1-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0008 Maintenance   |             |           | 455       |
| 0799 Total direct obligations                                      |             |           | 455       |
| 0900 Total new obligations, unexpired accounts (object class 25.4) |             |           | 455       |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation   |             |           | 455       |
| 1930 Total budgetary resources available                           |             |           | 455       |

**Change in obligated balance:**

|  |  |  |      |
|--|--|--|------|
| Unpaid obligations:                      |  |  |      |
| 3010 New obligations, unexpired accounts |  |  | 455  |
| 3020 Outlays (gross)                     |  |  | -228 |
| 3050 Unpaid obligations, end of year     |  |  | 227  |
| Memorandum (non-add) entries:            |  |  |      |
| 3200 Obligated balance, end of year      |  |  | 227  |

**Budget authority and outlays, net:**

|   |  |  |     |
|---|--|--|-----|
| Mandatory:                                |  |  |     |
| 4090 Budget authority, gross              |  |  | 455 |
| 4100 Outlays, gross:                      |  |  |     |
| 4100 Outlays from new mandatory authority |  |  | 228 |

**FAMILY HOUSING OPERATION AND MAINTENANCE, DEFENSE-WIDE**

For expenses of family housing for the activities and agencies of the Department of Defense (other than the military departments) for operation and maintenance, leasing, and minor construction, as authorized by law, **[\$53,374,000]** \$63,064,000. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

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

| Identification code 097-0765-0-1-051           | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>        |             |           |           |
| 0005 Utilities                                 | 4           | 4         | 5         |
| 0006 Operation                                 | 1           | 1         | 1         |
| 0007 Leasing                                   | 46          | 48        | 57        |
| 0900 Total new obligations, unexpired accounts | 51          | 53        | 63        |
| <b>Budgetary resources:</b>                    |             |           |           |
| Budget authority:                              |             |           |           |
| Appropriations, discretionary:                 |             |           |           |
| 1100 Appropriation                             | 52          | 53        | 63        |
| 1900 Budget authority (total)                  | 52          | 53        | 63        |
| 1930 Total budgetary resources available       | 52          | 53        | 63        |
| Memorandum (non-add) entries:                  |             |           |           |
| 1940 Unobligated balance expiring              | -1          |           |           |

**Change in obligated balance:**

|   |     |     |     |
|---|-----|-----|-----|
| Unpaid obligations:                                       |     |     |     |
| 3000 Unpaid obligations, brought forward, Oct 1           | 15  | 12  | 17  |
| 3010 New obligations, unexpired accounts                  | 51  | 53  | 63  |
| 3020 Outlays (gross)                                      | -51 | -48 | -59 |
| 3041 Recoveries of prior year unpaid obligations, expired | -3  |     |     |
| 3050 Unpaid obligations, end of year                      | 12  | 17  | 21  |
| Memorandum (non-add) entries:                             |     |     |     |
| 3100 Obligated balance, start of year                     | 15  | 12  | 17  |
| 3200 Obligated balance, end of year                       | 12  | 17  | 21  |

**Budget authority and outlays, net:**

|   |    |    |    |
|---|----|----|----|
| Discretionary:                                |    |    |    |
| 4000 Budget authority, gross                  | 52 | 53 | 63 |
| Outlays, gross:                               |    |    |    |
| 4010 Outlays from new discretionary authority | 42 | 41 | 49 |
| 4011 Outlays from discretionary balances      | 9  | 7  | 10 |
| 4020 Outlays, gross (total)                   | 51 | 48 | 59 |
| 4180 Budget authority, net (total)            | 52 | 53 | 63 |
| 4190 Outlays, net (total)                     | 51 | 48 | 59 |

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

| Identification code 097-0765-0-1-051                      | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:                                       |             |           |           |
| 22.0 Transportation of things                             |             |           | 1         |
| 23.2 Rental payments to others                            | 45          | 48        | 57        |
| 23.3 Communications, utilities, and miscellaneous charges | 4           | 5         | 4         |
| 25.3 Other goods and services from Federal sources        | 2           |           | 1         |
| 99.9 Total new obligations, unexpired accounts            | 51          | 53        | 63        |

**HOMEOWNERS ASSISTANCE FUND**

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

| Identification code 097-4090-0-3-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0001 Payment to homeowners (private sale and foreclosure assistan  | 1           |           |           |
| 0900 Total new obligations, unexpired accounts (object class 32.0) | 1           |           |           |

HOMEOWNERS ASSISTANCE FUND—Continued  
Program and Financing—Continued

| Identification code 097-4090-0-3-051                                  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                 | 46          | 45        | 45        |
| 1930 Total budgetary resources available .....                        | 46          | 45        | 45        |
| Memorandum (non-add) entries:   |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                 | 45          | 45        | 45        |
| <b>Change in obligated balance:</b>                                   |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                 | 1           | 1         |           |
| 3010 New obligations, unexpired accounts .....                        | 1           |           |           |
| 3020 Outlays (gross) .....  | -1          | -1        |           |
| 3050 Unpaid obligations, end of year .....                            | 1           |           |           |
| Memorandum (non-add) entries:   |             |           |           |
| 3100 Obligated balance, start of year .....                           | 1           | 1         |           |
| 3200 Obligated balance, end of year .....                             | 1           |           |           |
| <b>Budget authority and outlays, net:</b>                             |             |           |           |
| Discretionary:  |             |           |           |
| Outlays, gross:   |             |           |           |
| 4011 Outlays from discretionary balances .....                        | 1           | 1         |           |
| 4180 Budget authority, net (total) .....                              |             |           |           |
| 4190 Outlays, net (total) .....                                       | 1           | 1         |           |
| Memorandum (non-add) entries:   |             |           |           |
| 5090 Unexpired unavailable balance, SOY: Offsetting collections ..... | 19          | 19        | 19        |
| 5092 Unexpired unavailable balance, EOY: Offsetting collections ..... | 19          | 19        | 19        |

The Homeowners Assistance Fund finances a program which provides assistance to eligible wounded, injured, or ill service member, or surviving spouse homeowners by mitigating losses incident to the disposal of a primary residence.

DEPARTMENT OF DEFENSE FAMILY HOUSING IMPROVEMENT FUND

For the Department of Defense Family Housing Improvement Fund, **[\$8,315,000]** \$8,412,000, to remain available until expended, for family housing initiatives undertaken pursuant to section 2883 of title 10, United States Code, providing alternative means of acquiring and improving military family housing and supporting facilities. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

| Identification code 097-0834-0-1-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0011 Equity investments .....                                      | 100         |           |           |
| 0012 DIFFERENTIAL LEASE PAYMENTS .....                             | 2           |           |           |
| 0091 Direct program activities, subtotal .....                     | 102         |           |           |
| Credit program obligations:  |             |           |           |
| 0705 Reestimates of direct loan subsidy .....                      | 34          |           |           |
| 0706 Interest on reestimates of direct loan subsidy .....          | 17          |           |           |
| 0709 Administrative expenses .....                                 | 6           | 8         | 8         |
| 0791 Direct program activities, subtotal .....                     | 57          | 8         | 8         |
| 0900 Total new obligations, unexpired accounts .....               | 159         | 8         | 8         |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 31          | 146       | 146       |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....    | 15          | 146       |           |
| 1010 Unobligated balance transfer to other accts [021-0720] .....  | -50         |           |           |
| 1010 Unobligated balance transfer to other accts [017-0730] .....  | -19         |           |           |
| 1011 Unobligated balance transfer from other acct [021-0720] ..... | 150         |           |           |
| 1011 Unobligated balance transfer from other acct [057-0740] ..... | 115         |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....    | 19          |           |           |
| 1070 Unobligated balance (total) .....                             | 246         | 146       | 146       |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:                                     |             |           |           |
| 1100 Appropriation .....   | 8           | 8         | 8         |
| Appropriations, mandatory:   |             |           |           |
| 1200 Appropriation .....   | 51          |           |           |

|   |       |       |     |
|---|-------|-------|-----|
| 1900 Budget authority (total) .....                                   | 59    | 8     | 8   |
| 1930 Total budgetary resources available .....                        | 305   | 154   | 154 |
| Memorandum (non-add) entries:   |       |       |     |
| 1941 Unexpired unobligated balance, end of year .....                 | 146   | 146   | 146 |
| <b>Change in obligated balance:</b>                                   |       |       |     |
| Unpaid obligations:   |       |       |     |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                 | 10    | 9     |     |
| 3010 New obligations, unexpired accounts .....                        | 159   | 8     | 8   |
| 3020 Outlays (gross) .....  | -160  | -17   | -8  |
| 3050 Unpaid obligations, end of year .....                            | 9     |       |     |
| Memorandum (non-add) entries:   |       |       |     |
| 3100 Obligated balance, start of year .....                           | 10    | 9     |     |
| 3200 Obligated balance, end of year .....                             | 9     |       |     |
| <b>Budget authority and outlays, net:</b>                             |       |       |     |
| Discretionary:  |       |       |     |
| Budget authority, gross:  |       |       |     |
| 4000 Budget authority, gross .....                                    | 8     | 8     | 8   |
| Outlays, gross:   |       |       |     |
| 4010 Outlays from new discretionary authority .....                   | 5     | 5     | 5   |
| 4011 Outlays from discretionary balances .....                        | 104   | 1     | 2   |
| 4020 Outlays, gross (total) .....                                     | 109   | 6     | 7   |
| Mandatory:  |       |       |     |
| Budget authority, gross:  |       |       |     |
| 4090 Budget authority, gross .....                                    | 51    |       |     |
| Outlays, gross:   |       |       |     |
| 4100 Outlays from new mandatory authority .....                       | 51    |       |     |
| 4101 Outlays from mandatory balances .....                            |       | 11    | 1   |
| 4110 Outlays, gross (total) .....                                     | 51    | 11    | 1   |
| 4180 Budget authority, net (total) .....                              | 59    | 8     | 8   |
| 4190 Outlays, net (total) .....                                       | 160   | 17    | 8   |
| <b>Memorandum (non-add) entries:</b>                                  |       |       |     |
| 5010 Total investments, SOY: non-Fed securities: Market value .....   | 9,412 | 9,994 |     |
| 5011 Total investments, EOY: non-Fed securities: Market value .....   | 9,994 |       |     |
| 5090 Unexpired unavailable balance, SOY: Offsetting collections ..... | 3     | 3     | 3   |
| 5092 Unexpired unavailable balance, EOY: Offsetting collections ..... | 3     | 3     | 3   |

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

| Identification code 097-0834-0-1-051                          | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct loan reestimates:                                      |             |           |           |
| 135001 Family Housing Improvement Fund Direct Loans .....     | 20          | -65       |           |
| Guaranteed loan reestimates:                                  |             |           |           |
| 235001 Family Housing Improvement Fund Guaranteed Loans ..... | -4          | -4        |           |
| Administrative expense data:                                  |             |           |           |
| 3510 Budget authority .....                                   | 1           | 8         | 8         |
| 3590 Outlays from new authority .....                         | 1           | 8         | 8         |

Object Classification (in millions of dollars)

| Identification code 097-0834-0-1-051                 | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Direct obligations:                                  |             |           |           |
| 25.1 Advisory and assistance services .....          | 6           | 8         | 8         |
| 33.0 Investments and loans .....                     | 102         |           |           |
| 41.0 Grants, subsidies, and contributions .....      | 51          |           |           |
| 99.9 Total new obligations, unexpired accounts ..... | 159         | 8         | 8         |

FAMILY HOUSING IMPROVEMENT DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

| Identification code 097-4166-0-3-051                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                  |             |           |           |
| Credit program obligations:                              |             |           |           |
| 0713 Payment of interest to Treasury .....               | 63          | 65        | 66        |
| 0715 MAT/NEG SUB .....                                   | 7           |           |           |
| 0742 Downward reestimates paid to receipt accounts ..... | 18          | 42        |           |
| 0743 Interest on downward reestimates .....              | 13          | 23        |           |
| 0900 Total new obligations, unexpired accounts .....     | 101         | 130       | 66        |
| <b>Budgetary resources:</b>                              |             |           |           |
| Financing authority:                                     |             |           |           |
| Borrowing authority, mandatory:                          |             |           |           |
| 1400 Borrowing authority .....                           | 42          | 59        | 7         |

|      |  |      |     |     |
|------|--|------|-----|-----|
| 1422 | Borrowing authority applied to repay debt .....                            | -7   |     |     |
| 1440 | Borrowing authority, mandatory (total) .....                               | 35   | 59  | 7   |
|      | Spending authority from offsetting collections, mandatory:                 |      |     |     |
| 1800 | Collected .....  | 174  | 91  | 90  |
| 1825 | Spending authority from offsetting collections applied to repay debt ..... | -108 | -20 | -31 |
| 1850 | Spending auth from offsetting collections, mand (total) .....              | 66   | 71  | 59  |
| 1900 | Budget authority (total) .....   | 101  | 130 | 66  |
| 1930 | Total budgetary resources available .....                                  | 101  | 130 | 66  |

**Change in obligated balance:**

|                               |  |      |      |     |
|-------------------------------|--|------|------|-----|
| Unpaid obligations:           |  |      |      |     |
| 3000                          | Unpaid obligations, brought forward, Oct 1 ..... | 7    | 6    | 6   |
| 3010                          | New obligations, unexpired accounts .....        | 101  | 130  | 66  |
| 3020                          | Outlays (gross) .....                            | -102 | -130 | -66 |
| 3050                          | Unpaid obligations, end of year .....            | 6    | 6    | 6   |
| Memorandum (non-add) entries: |  |      |      |     |
| 3100                          | Obligated balance, start of year .....           | 7    | 6    | 6   |
| 3200                          | Obligated balance, end of year .....             | 6    | 6    | 6   |

**Financing authority and disbursements, net:**

|  |   |      |     |     |
|--|---|------|-----|-----|
| Mandatory:   |   |      |     |     |
| 4090   | Budget authority, gross .....                                   | 101  | 130 | 66  |
| Financing disbursements:                                     |   |      |     |     |
| 4110   | Outlays, gross (total) .....                                    | 102  | 130 | 66  |
| Offsets against gross financing authority and disbursements: |   |      |     |     |
| Offsetting collections (collected) from:                     |   |      |     |     |
| 4120   | Federal sources .....   | -51  |     |     |
| 4122   | Interest on uninvested funds .....                              | -3   |     |     |
| 4123   | Non-Federal sources .....                                       | -120 | -37 | -38 |
| 4123   | Non-Federal sources .....                                       |      | -54 | -52 |
| 4130   | Offsets against gross budget authority and outlays (total) .... | -174 | -91 | -90 |
| 4160   | Budget authority, net (mandatory) .....                         | -73  | 39  | -24 |
| 4170   | Outlays, net (mandatory) .....                                  | -72  | 39  | -24 |
| 4180   | Budget authority, net (total) .....                             | -73  | 39  | -24 |
| 4190   | Outlays, net (total) .....                                      | -72  | 39  | -24 |

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

|   |  |           |           |       |
|---|--|-----------|-----------|-------|
| Identification code 097-4166-0-3-051            | 2025 actual                                  | 2026 est. | 2027 est. |       |
| Cumulative balance of direct loans outstanding: |  |           |           |       |
| 1210  | Outstanding, start of year .....             | 1,711     | 1,645     | 1,606 |
| 1251  | Repayments: Repayments and prepayments ..... | -61       | -37       | -38   |
| 1263  | Write-offs for default: Direct loans .....   | -5        | -1        | -2    |
| 1264  | Other adjustments, net (+ or -) .....        |           | -1        |       |
| 1290  | Outstanding, end of year .....               | 1,645     | 1,606     | 1,566 |

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

|   |   |             |
|---|---|-------------|
| Identification code 097-4166-0-3-051                              | 2024 actual   | 2025 actual |
| ASSETS:   |   |             |
| Federal assets:   |   |             |
| Investments in U.S. securities:                                   |   |             |
| 1106  | Federal Assets: Receivables, net .....                    |             |
| Net value of assets related to post-1991 direct loans receivable: |   |             |
| 1401  | Direct loans receivable, gross .....                      | 1,701       |
| 1405  | Allowance for subsidy cost (-) .....                      | -46         |
| 1499  | Net present value of assets related to direct loans ..... | 1,655       |
| 1999  | Total assets .....  | 1,655       |
| LIABILITIES:  |   |             |
| Federal liabilities:  |   |             |
| 2103  | Debt .....  | 1,629       |
| 2105  | Other-Downward reestimate payables .....                  | 26          |
| 2999  | Total liabilities .....                                   | 1,655       |
| NET POSITION:   |   |             |
| 3300  | Cumulative results of operations .....                    |             |
| 4999  | Total liabilities and net position .....                  | 1,655       |

FAMILY HOUSING IMPROVEMENT GUARANTEED LOAN FINANCING ACCOUNT

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

|  |   |           |           |    |
|--|---|-----------|-----------|----|
| Identification code 097-4167-0-3-051                       | 2025 actual   | 2026 est. | 2027 est. |    |
| <b>Obligations by program activity:</b>                    |   |           |           |    |
| Credit program obligations:                                |   |           |           |    |
| 0711   | Default claim payments on principal .....           |           | 5         | 5  |
| 0742   | Downward reestimates paid to receipt accounts ..... | 3         | 3         |    |
| 0743   | Interest on downward reestimates .....              | 1         | 1         |    |
| 0791   | Direct program activities, subtotal .....           | 4         | 9         | 5  |
| 0900   | Total new obligations, unexpired accounts .....     | 4         | 9         | 5  |
| <b>Budgetary resources:</b>                                |   |           |           |    |
| Unobligated balance:                                       |   |           |           |    |
| 1000   | Unobligated balance brought forward, Oct 1 .....    | 28        | 25        | 17 |
| Financing authority:                                       |   |           |           |    |
| Spending authority from offsetting collections, mandatory: |   |           |           |    |
| 1800   | Collected .....                                     | 1         | 1         | 4  |
| 1930   | Total budgetary resources available .....           | 29        | 26        | 21 |
| Memorandum (non-add) entries:                              |   |           |           |    |
| 1941   | Unexpired unobligated balance, end of year .....    | 25        | 17        | 16 |

**Change in obligated balance:**

|                               |  |    |   |    |
|-------------------------------|--|----|---|----|
| Unpaid obligations:           |  |    |   |    |
| 3000                          | Unpaid obligations, brought forward, Oct 1 ..... |    |   | 9  |
| 3010                          | New obligations, unexpired accounts .....        | 4  | 9 | 5  |
| 3020                          | Outlays (gross) .....                            | -4 |   |    |
| 3050                          | Unpaid obligations, end of year .....            |    | 9 | 14 |
| Memorandum (non-add) entries: |  |    |   |    |
| 3100                          | Obligated balance, start of year .....           |    |   | 9  |
| 3200                          | Obligated balance, end of year .....             |    | 9 | 14 |

**Financing authority and disbursements, net:**

|  |   |    |    |    |
|--|---|----|----|----|
| Mandatory:   |   |    |    |    |
| 4090   | Budget authority, gross .....                                   | 1  | 1  | 4  |
| Financing disbursements:                                     |   |    |    |    |
| 4110   | Outlays, gross (total) .....                                    | 4  |    |    |
| Offsets against gross financing authority and disbursements: |   |    |    |    |
| Offsetting collections (collected) from:                     |   |    |    |    |
| 4122   | Interest on uninvested funds .....                              | -1 | -1 | -1 |
| 4123   | Non-Federal sources .....                                       |    |    | -3 |
| 4130   | Offsets against gross budget authority and outlays (total) .... | -1 | -1 | -4 |
| 4160   | Budget authority, net (mandatory) .....                         |    |    |    |
| 4170   | Outlays, net (mandatory) .....                                  | 3  | -1 | -4 |
| 4180   | Budget authority, net (total) .....                             |    |    |    |
| 4190   | Outlays, net (total) .....                                      | 3  | -1 | -4 |

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

|  |  |           |           |     |
|--|--|-----------|-----------|-----|
| Identification code 097-4167-0-3-051                                   | 2025 actual  | 2026 est. | 2027 est. |     |
| Position with respect to appropriations act limitation on commitments: |  |           |           |     |
| 2111   | Guaranteed loan commitments from current-year authority .....        |           |           |     |
| 2150   | Total guaranteed loan commitments .....                              |           |           |     |
| 2199   | Guaranteed amount of guaranteed loan commitments .....               |           |           |     |
| Cumulative balance of guaranteed loans outstanding:                    |  |           |           |     |
| 2210   | Outstanding, start of year .....                                     | 839       | 809       | 794 |
| 2231   | Disbursements of new guaranteed loans .....                          |           |           |     |
| 2251   | Repayments and prepayments .....                                     | -23       | -25       | -27 |
| Adjustments:   |  |           |           |     |
| 2263   | Terminations for default that result in claim payments .....         | -7        | -5        | -5  |
| 2264   | Other adjustments, net .....   |           | 15        |     |
| 2290   | Outstanding, end of year .....                                       | 809       | 794       | 762 |
| Memorandum:  |  |           |           |     |
| 2299   | Guaranteed amount of guaranteed loans outstanding, end of year ..... | 809       | 794       | 762 |

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

|                                      |                                   |             |
|--------------------------------------|-----------------------------------|-------------|
| Identification code 097-4167-0-3-051 | 2024 actual                       | 2025 actual |
| ASSETS:                              |                                   |             |
| Federal assets:                      |                                   |             |
| 1101                                 | Fund balances with Treasury ..... | 32          |
|                                      |                                   | 32          |

FAMILY HOUSING IMPROVEMENT GUARANTEED LOAN FINANCING ACCOUNT—Continued  
**Balance Sheet—Continued**

| Identification code 097-4167-0-3-051                                | 2024 actual | 2025 actual |
|---|-------------|-------------|
| Investments in U.S. securities:                                     |             |             |
| 1106 Receivables, net .....   |             |             |
| 1999 Total assets .....   | 32          | 32          |
| <b>LIABILITIES:</b>   |             |             |
| 2105 Federal liabilities: Other: Downward reestimate payables ..... | 4           | 4           |
| 2204 Non-Federal liabilities: Liabilities for loan guarantees ..... | 28          | 28          |
| 2999 Total liabilities .....  | 32          | 32          |
| <b>NET POSITION:</b>  |             |             |
| 3300 Cumulative results of operations .....                         |             |             |
| 4999 Total liabilities and net position .....                       | 32          | 32          |

DEPARTMENT OF DEFENSE MILITARY UNACCOMPANIED HOUSING IMPROVEMENT  
**FUND**

For the Department of Defense Military Unaccompanied Housing Improvement Fund, **[\$497,000]** \$501,000, to remain available until expended, for unaccompanied housing initiatives undertaken pursuant to section 2883 of title 10, United States Code, providing alternative means of acquiring and improving military unaccompanied housing and supporting facilities. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

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

| Identification code 097-0836-0-1-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| Credit program obligations:  |             |           |           |
| 0709 Administrative expenses .....                                       |             |           | 1         |
| 0900 Total new obligations, unexpired accounts (object class 25.1) ..... |             |           | 1         |
| <b>Budgetary resources:</b>  |             |           |           |
| Budget authority:  |             |           |           |
| Appropriations, discretionary:   |             |           |           |
| 1100 Appropriation .....   |             |           | 1         |
| 1930 Total budgetary resources available .....                           |             |           | 1         |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 1         |
| 3020 Outlays (gross) .....   |             |           | -1        |
| <b>Budget authority and outlays, net:</b>                                |             |           |           |
| Discretionary:   |             |           |           |
| 4000 Budget authority, gross .....                                       |             |           | 1         |
| Outlays, gross:  |             |           |           |
| 4010 Outlays from new discretionary authority .....                      |             |           | 1         |
| 4180 Budget authority, net (total) .....                                 |             |           | 1         |
| 4190 Outlays, net (total) .....  |             |           | 1         |
| <b>Memorandum (non-add) entries:</b>                                     |             |           |           |
| 5010 Total investments, SOY: non-Fed securities: Market value .....      | 162         | 162       | 162       |
| 5011 Total investments, EOY: non-Fed securities: Market value .....      | 162         | 162       | 162       |

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

| Identification code 097-0836-0-1-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|
| Administrative expense data:         |             |           |           |
| 3510 Budget authority .....          | 1           | 1         | 1         |

**REVOLVING AND MANAGEMENT FUNDS**

Resources presented under the Revolving and Management Funds title support logistics and other infrastructure activities under the authority of 10 U.S.C. 2208 and other sections to accept customer reimbursable orders to meet customer needs. The activities include depot maintenance, supply management, distribution depots, transportation services, Navy research

and development, finance and accounting services, information systems and telecommunications services, commissaries, and security background investigation services among others.

**Federal Funds**

**NATIONAL DEFENSE STOCKPILE TRANSACTION FUND**

For the National Defense Stockpile Transaction Fund, \$5,700,000, to remain available until expended, for activities pursuant to the Strategic and Critical Materials Stock Piling Act (50 U.S.C. 98 et seq.).

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

| Identification code 097-4555-0-3-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>   |             |           |           |
| 0001 Acquisition, upgrade, and relocation .....   | 55          | 2,006     | 6         |
| 0700 Direct program activities, subtotal .....  | 55          | 2,006     | 6         |
| 0801 Acquisition, upgrade, and relocation .....   | 51          | 61        | 67        |
| 0900 Total new obligations, unexpired accounts .....  | 106         | 2,067     | 73        |
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....   | 322         | 2,323     | 323       |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....   | 50          | 53        |           |
| 1021 Recoveries of prior year unpaid obligations .....  | 6           |           |           |
| 1070 Unobligated balance (total) .....  | 328         | 2,323     | 323       |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:  |             |           |           |
| 1100 Appropriation .....  | 58          | 6         | 6         |
| Appropriations, mandatory:  |             |           |           |
| 1200 Appropriation .....  | 2,000       |           |           |
| Spending authority from offsetting collections, mandatory:  |             |           |           |
| 1800 Collected .....  | 40          | 61        | 67        |
| 1802 Offsetting collections (previously unavailable) .....  | 29          | 4         | 4         |
| 1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced ..... | -26         | -4        | -6        |
| 1850 Spending auth from offsetting collections, mand (total) .....  | 43          | 61        | 65        |
| 1900 Budget authority (total) .....   | 2,101       | 67        | 71        |
| 1930 Total budgetary resources available .....  | 2,429       | 2,390     | 394       |
| <b>Memorandum (non-add) entries:</b>  |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....   | 2,323       | 323       | 321       |
| <b>Change in obligated balance:</b>   |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....   | 189         | 140       | 1,889     |
| 3010 New obligations, unexpired accounts .....  | 106         | 2,067     | 73        |
| 3020 Outlays (gross) .....  | -149        | -318      | -382      |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....   | -6          |           |           |
| 3050 Unpaid obligations, end of year .....  | 140         | 1,889     | 1,580     |
| <b>Memorandum (non-add) entries:</b>  |             |           |           |
| 3100 Obligated balance, start of year .....   | 189         | 140       | 1,889     |
| 3200 Obligated balance, end of year .....   | 140         | 1,889     | 1,580     |
| <b>Budget authority and outlays, net:</b>   |             |           |           |
| Discretionary:  |             |           |           |
| 4000 Budget authority, gross .....  | 58          | 6         | 6         |
| Outlays, gross:   |             |           |           |
| 4010 Outlays from new discretionary authority .....   |             | 1         | 1         |
| 4011 Outlays from discretionary balances .....  | 82          | 29        | 23        |
| 4020 Outlays, gross (total) .....   | 82          | 30        | 24        |
| <b>Mandatory:</b>   |             |           |           |
| 4090 Budget authority, gross .....  | 2,043       | 61        | 65        |
| Outlays, gross:   |             |           |           |
| 4100 Outlays from new mandatory authority .....   |             | 29        | 29        |
| 4101 Outlays from mandatory balances .....  | 67          | 259       | 329       |
| 4110 Outlays, gross (total) .....   | 67          | 288       | 358       |
| Offsets against gross budget authority and outlays:   |             |           |           |
| Offsetting collections (collected) from:  |             |           |           |
| 4123 Non-Federal sources .....  | -40         | -61       | -67       |
| 4180 Budget authority, net (total) .....  | 2,061       | 6         | 4         |
| 4190 Outlays, net (total) .....   | 109         | 257       | 315       |
| <b>Memorandum (non-add) entries:</b>  |             |           |           |
| 5090 Unexpired unavailable balance, SOY: Offsetting collections .....   | 29          | 26        | 26        |
| 5092 Unexpired unavailable balance, EOY: Offsetting collections .....   | 26          | 26        | 28        |

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

|  | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Enacted/requested:</b>                      |             |           |           |
| Budget Authority .....                         | 2,061       | 6         | 4         |
| Outlays .....                                  | 109         | 257       | 315       |
| <b>Legislative proposal, subject to PAYGO:</b> |             |           |           |
| Budget Authority .....                         |             |           | 18,000    |
| Outlays .....                                  |             |           | 1,800     |
| <b>Total:</b>                                  |             |           |           |
| Budget Authority .....                         | 2,061       | 6         | 18,004    |
| Outlays .....                                  | 109         | 257       | 2,115     |

The National Defense Stockpile program is managed under the authority of the Strategic and Critical Materials Stockpiling Act. The purpose of the Stockpile is to decrease or preclude U.S. dependence on foreign sources for supplies of strategic and critical materials in times of national emergency.

Revenues from the sales of excess commodities are either deposited into the National Defense Stockpile Transaction Fund to finance the National Defense Stockpile program or are transferred to the Treasury for specific congressionally-mandated programs or to reduce the deficit.

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

| Identification code 097-4555-0-3-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 26.0 Direct obligations: Supplies and materials .....           | 55          | 2,006     | 6         |
| 99.0 Direct obligations .....                                   | 55          | 2,006     | 6         |
| <b>Reimbursable obligations:</b>                                |             |           |           |
| <b>Personnel compensation:</b>                                  |             |           |           |
| 11.1 Full-time permanent .....                                  | 6           | 7         | 6         |
| 11.5 Other personnel compensation .....                         | 1           | 1         | 2         |
| 11.9 Total personnel compensation .....                         | 7           | 8         | 8         |
| 12.1 Civilian personnel benefits .....                          | 3           | 3         | 5         |
| 21.0 Travel and transportation of persons .....                 |             |           | 1         |
| 22.0 Transportation of things .....                             | 1           | 1         | 1         |
| 23.1 Rental payments to GSA .....                               | 1           | 1         | 1         |
| 23.2 Rental payments to others .....                            |             |           | 2         |
| 23.3 Communications, utilities, and miscellaneous charges ..... |             | 1         | 1         |
| 25.1 Advisory and assistance services .....                     | 17          | 23        | 16        |
| 25.2 Other services from non-Federal sources .....              | 20          | 21        | 28        |
| 25.3 Other goods and services from Federal sources .....        | 1           | 1         | 1         |
| 25.4 Operation and maintenance of facilities .....              |             | 1         | 2         |
| 26.0 Supplies and materials .....                               | 1           | 1         | 1         |
| 99.0 Reimbursable obligations .....                             | 51          | 61        | 67        |
| 99.9 Total new obligations, unexpired accounts .....            | 106         | 2,067     | 73        |

**Employment Summary**

| Identification code 097-4555-0-3-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 2001 Reimbursable civilian full-time equivalent employment ..... | 56          | 65        | 75        |

**NATIONAL DEFENSE STOCKPILE TRANSACTION FUND**

(Legislative proposal, subject to PAYGO)

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

| Identification code 097-4555-4-3-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0001 Acquisition, Upgrade and Relocation .....                           |             |           | 18,000    |
| 0700 Direct program activities, subtotal .....                           |             |           | 18,000    |
| 0900 Total new obligations, unexpired accounts (object class 26.0) ..... |             |           | 18,000    |
| <b>Budgetary resources:</b>  |             |           |           |
| <b>Budget authority:</b>   |             |           |           |
| <b>Appropriations, mandatory:</b>  |             |           |           |
| 1200 Appropriation .....   |             |           | 18,000    |
| 1900 Budget authority (total) .....                                      |             |           | 18,000    |
| 1930 Total budgetary resources available .....                           |             |           | 18,000    |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| <b>Unpaid obligations:</b>   |             |           |           |
| 3010 New obligations, unexpired accounts .....                           |             |           | 18,000    |

|   |  |  |        |
|---|--|--|--------|
| 3020 Outlays (gross) .....                      |  |  | -1,800 |
| 3050 Unpaid obligations, end of year .....      |  |  | 16,200 |
| <b>Memorandum (non-add) entries:</b>            |  |  |        |
| 3200 Obligated balance, end of year .....       |  |  | 16,200 |
| <b>Budget authority and outlays, net:</b>       |  |  |        |
| <b>Mandatory:</b>                               |  |  |        |
| 4090 Budget authority, gross .....              |  |  | 18,000 |
| <b>Outlays, gross:</b>                          |  |  |        |
| 4100 Outlays from new mandatory authority ..... |  |  | 1,800  |
| 4180 Budget authority, net (total) .....        |  |  | 18,000 |
| 4190 Outlays, net (total) .....                 |  |  | 1,800  |

**PENTAGON RESERVATION MAINTENANCE REVOLVING FUND**

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

| Identification code 097-4950-0-4-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0801 Operations .....  | 700         | 533       | 1,037     |
| 0803 Pentagon Force Protection Agency .....                        | 169         | 312       | 307       |
| 0805 CP - Operations .....   |             | 51        | 47        |
| 0807 CP - Pentagon Force Protection Agency .....                   |             | 6         | 6         |
| 0900 Total new obligations, unexpired accounts .....               | 869         | 902       | 1,397     |
| <b>Budgetary resources:</b>  |             |           |           |
| <b>Unobligated balance:</b>  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 57          | 116       | 116       |
| 1021 Recoveries of prior year unpaid obligations .....             | 67          |           |           |
| 1070 Unobligated balance (total) .....                             | 124         | 116       | 116       |
| <b>Budget authority:</b>   |             |           |           |
| <b>Spending authority from offsetting collections, mandatory:</b>  |             |           |           |
| 1800 Collected .....   | 799         | 902       | 1,397     |
| 1801 Change in uncollected payments, Federal sources .....         | 62          |           |           |
| 1850 Spending auth from offsetting collections, mand (total) ..... | 861         | 902       | 1,397     |
| 1900 Budget authority (total) .....                                | 861         | 902       | 1,397     |
| 1930 Total budgetary resources available .....                     | 985         | 1,018     | 1,513     |
| <b>Memorandum (non-add) entries:</b>                               |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....              | 116         | 116       | 116       |
| <b>Change in obligated balance:</b>                                |             |           |           |
| <b>Unpaid obligations:</b>   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....              | 625         | 637       | 683       |
| 3010 New obligations, unexpired accounts .....                     | 869         | 902       | 1,397     |
| 3020 Outlays (gross) .....   | -790        | -856      | -1,170    |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....  | -67         |           |           |
| 3050 Unpaid obligations, end of year .....                         | 637         | 683       | 910       |
| <b>Uncollected payments:</b>                                       |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....  | -13         | -75       | -75       |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....     | -62         |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....             | -75         | -75       | -75       |
| <b>Memorandum (non-add) entries:</b>                               |             |           |           |
| 3100 Obligated balance, start of year .....                        | 612         | 562       | 608       |
| 3200 Obligated balance, end of year .....                          | 562         | 608       | 835       |

**Budget authority and outlays, net:**

|  |      |      |        |
|--|------|------|--------|
| <b>Mandatory:</b>  |      |      |        |
| 4090 Budget authority, gross .....                                   | 861  | 902  | 1,397  |
| <b>Outlays, gross:</b>   |      |      |        |
| 4100 Outlays from new mandatory authority .....                      | 445  | 496  | 768    |
| 4101 Outlays from mandatory balances .....                           | 345  | 360  | 402    |
| 4110 Outlays, gross (total) .....                                    | 790  | 856  | 1,170  |
| <b>Offsets against gross budget authority and outlays:</b>           |      |      |        |
| <b>Offsetting collections (collected) from:</b>                      |      |      |        |
| 4120 Federal sources .....   | -798 | -902 | -1,397 |
| 4123 Non-Federal sources .....                                       | -1   |      |        |
| 4130 Offsets against gross budget authority and outlays (total) .... | -799 | -902 | -1,397 |
| <b>Additional offsets against gross budget authority only:</b>       |      |      |        |
| 4140 Change in uncollected pymts, Fed sources, unexpired .....       | -62  |      |        |
| 4160 Budget authority, net (mandatory) .....                         |      |      |        |
| 4170 Outlays, net (mandatory) .....                                  | -9   | -46  | -227   |
| 4180 Budget authority, net (total) .....                             |      |      |        |
| 4190 Outlays, net (total) .....                                      | -9   | -46  | -227   |

PENTAGON RESERVATION MAINTENANCE REVOLVING FUND—Continued

The Pentagon Reservation Maintenance Revolving Fund was established by the 1991 National Defense Authorization Act and is codified in 10 U.S.C. 2674. The fund finances the maintenance, sustainment, protection, repair, and renovation of the Pentagon Reservation, which includes the Pentagon and its adjacent facilities, the Mark Center, and the Raven Rock Mountain Complex. Services provided are for space, building services, and force protection for Department of War Components, including Military Departments and other activities located within the Reservation.

Object Classification (in millions of dollars)

| Identification code 097-4950-0-4-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Reimbursable obligations:</b>                                |             |           |           |
| <b>Personnel compensation:</b>                                  |             |           |           |
| 11.1 Full-time permanent .....                                  | 188         | 225       | 230       |
| 11.3 Other than full-time permanent .....                       | 1           |           |           |
| 11.5 Other personnel compensation .....                         | 32          | 19        | 23        |
| 11.9 Total personnel compensation .....                         | 221         | 244       | 253       |
| 12.1 Civilian personnel benefits .....                          | 81          | 83        | 84        |
| 21.0 Travel and transportation of persons .....                 | 2           | 2         | 2         |
| 22.0 Transportation of things .....                             |             | 3         | 3         |
| 23.1 Rental payments to GSA .....                               | 8           |           |           |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 36          | 48        | 48        |
| 25.1 Advisory and assistance services .....                     | 176         | 76        | 83        |
| 25.2 Other services from non-Federal sources .....              | 24          | 45        | 46        |
| 25.3 Other goods and services from Federal sources .....        | 8           | 15        | 8         |
| 25.3 Other goods and services from Federal sources .....        |             | 1         | 2         |
| 25.4 Operation and maintenance of facilities .....              | 228         | 294       | 786       |
| 25.7 Operation and maintenance of equipment .....               | 32          | 57        | 41        |
| 26.0 Supplies and materials .....                               | 18          | 27        | 25        |
| 31.0 Equipment .....  | 19          | 7         | 16        |
| 32.0 Land and structures .....                                  | 16          |           |           |
| 99.0 Reimbursable obligations .....                             | 869         | 902       | 1,397     |
| 99.9 Total new obligations, unexpired accounts .....            | 869         | 902       | 1,397     |

Employment Summary

| Identification code 097-4950-0-4-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 2001 Reimbursable civilian full-time equivalent employment ..... | 1,634       | 1,634     | 1,911     |

NATIONAL DEFENSE SEALIFT FUND

Program and Financing (in millions of dollars)

| Identification code 017-4557-0-4-051                                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                                  |             |           |           |
| 0002 Operations, Maintenance and Lease .....                             | 7           | 30        | 30        |
| 0799 Total direct obligations .....                                      | 7           | 30        | 30        |
| 0900 Total new obligations, unexpired accounts (object class 25.3) ..... | 7           | 30        | 30        |
| <b>Budgetary resources:</b>  |             |           |           |
| <b>Unobligated balance:</b>  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                    | 103         | 102       | 75        |
| 1020 Adjustment of unobligated bal brought forward, Oct 1 .....          | -3          |           |           |
| 1021 Recoveries of prior year unpaid obligations .....                   | 6           |           |           |
| 1070 Unobligated balance (total) .....                                   | 106         | 102       | 75        |
| <b>Budget authority:</b>   |             |           |           |
| <b>Spending authority from offsetting collections, discretionary:</b>    |             |           |           |
| 1700 Collected .....   |             | 3         |           |
| 1701 Change in uncollected payments, Federal sources .....               | 3           |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....       | 3           | 3         |           |
| 1900 Budget authority (total) .....                                      | 3           | 3         |           |
| 1930 Total budgetary resources available .....                           | 109         | 105       | 75        |
| <b>Memorandum (non-add) entries:</b>                                     |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....                    | 102         | 75        | 45        |
| <b>Change in obligated balance:</b>                                      |             |           |           |
| <b>Unpaid obligations:</b>   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....                    | 96          | 71        | 33        |
| 3001 Adjustments to unpaid obligations brought forward, Oct 1 ....       | -1          |           |           |
| 3010 New obligations, unexpired accounts .....                           | 7           | 30        | 30        |

|  |      |      |      |
|--|------|------|------|
| 3020 Outlays (gross) .....   | -25  | -68  | -35  |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....                | -6   |      |      |
| 3050 Unpaid obligations, end of year .....                                       | 71   | 33   | 28   |
| <b>Uncollected payments:</b>   |      |      |      |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....                | -105 | -105 | -105 |
| 3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 ..... | 3    |      |      |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....                   | -3   |      |      |
| 3090 Uncollected pymts, Fed sources, end of year .....                           | -105 | -105 | -105 |
| <b>Memorandum (non-add) entries:</b>   |      |      |      |
| 3100 Obligated balance, start of year .....                                      | -7   | -34  | -72  |
| 3200 Obligated balance, end of year .....  | -34  | -72  | -77  |

Budget authority and outlays, net:

|  |    |    |    |
|--|----|----|----|
| <b>Discretionary:</b>  |    |    |    |
| 4000 Budget authority, gross .....                                   | 3  | 3  |    |
| <b>Outlays, gross:</b>   |    |    |    |
| 4010 Outlays from new discretionary authority .....                  |    | 3  |    |
| 4011 Outlays from discretionary balances .....                       | 25 | 65 | 35 |
| 4020 Outlays, gross (total) .....                                    | 25 | 68 | 35 |
| <b>Offsets against gross budget authority and outlays:</b>           |    |    |    |
| <b>Offsetting collections (collected) from:</b>                      |    |    |    |
| 4030 Federal sources .....   |    | -3 |    |
| 4040 Offsets against gross budget authority and outlays (total) .... |    | -3 |    |
| <b>Additional offsets against gross budget authority only:</b>       |    |    |    |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....       | -3 |    |    |
| 4060 Additional offsets against budget authority only (total) .....  | -3 |    |    |
| 4070 Budget authority, net (discretionary) .....                     |    |    |    |
| 4080 Outlays, net (discretionary) .....                              | 25 | 65 | 35 |
| 4180 Budget authority, net (total) .....                             |    |    |    |
| 4190 Outlays, net (total) .....                                      | 25 | 65 | 35 |

DEFENSE WORKING CAPITAL FUNDS

For the Defense Working Capital Funds, \$7,502,293,000.

WORKING CAPITAL FUND, ARMY

Program and Financing (in millions of dollars)

| Identification code 097-493001-0-4-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0001 Industrial Operations .....                                   | 143         | 126       | 21        |
| 0004 Supply Management - Army .....                                | 4           |           |           |
| 0799 Total direct obligations .....                                | 147         | 126       | 21        |
| 0801 Industrial Operations .....                                   | 4,827       | 4,561     | 4,296     |
| 0804 Supply Management - Army .....                                | 8,408       | 7,194     | 7,421     |
| 0809 Reimbursable program activities, subtotal .....               | 13,235      | 11,755    | 11,717    |
| 0811 CP - Industrial Operations .....                              | 101         | 139       | 84        |
| 0814 CP - Supply Management - Army .....                           | 11          | 15        | 24        |
| 0819 Reimbursable program activities, subtotal .....               | 112         | 154       | 108       |
| 0899 Total reimbursable obligations .....                          | 13,347      | 11,909    | 11,825    |
| 0900 Total new obligations, unexpired accounts .....               | 13,494      | 12,035    | 11,846    |
| <b>Budgetary resources:</b>  |             |           |           |
| <b>Unobligated balance:</b>  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 3,888       | 3,670     | 4,858     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....    |             | 3,663     |           |
| 1010 Unobligated balance transfer to other accts [021-2020] .....  | -400        |           |           |
| 1021 Recoveries of prior year unpaid obligations .....             | 1,178       |           |           |
| 1025 Unobligated balance of contract authority withdrawn .....     | -863        |           |           |
| 1070 Unobligated balance (total) .....                             | 3,803       | 3,670     | 4,858     |
| <b>Budget authority:</b>   |             |           |           |
| <b>Appropriations, discretionary:</b>                              |             |           |           |
| 1100 Appropriation .....   | 1,833       | 2,127     | 7,502     |
| 1120 Appropriations transferred to other acct [097-4930.002] ..... | -30         | -382      | -266      |
| 1120 Appropriations transferred to other acct [097-4930.003] ..... | -87         | -90       | -4,440    |
| 1120 Appropriations transferred to other acct [097-4930.004] ..... | -1,570      | -1,528    | -1,501    |

|      |  |        |        |        |
|------|--|--------|--------|--------|
| 1120 | Appropriations transferred to other acct [097-4930.005]                                | -2     | -1     | -1,274 |
| 1160 | Appropriation, discretionary (total)   | 144    | 126    | 21     |
| 1600 | Contract authority, mandatory:   |        |        |        |
|      | Contract authority   | 8,520  |        |        |
|      | Spending authority from offsetting collections, discretionary:                         |        |        |        |
| 1700 | Collected  | 11,908 | 13,097 | 12,664 |
| 1701 | Change in uncollected payments, Federal sources  | -19    |        |        |
| 1750 | Spending auth from offsetting collections, disc (total)                                | 11,889 | 13,097 | 12,664 |
|      | Spending authority from offsetting collections, mandatory:                             |        |        |        |
| 1800 | Collected  | 4      |        |        |
| 1826 | Spending authority from offsetting collections applied to liquidate contract authority | -7,196 |        |        |
| 1850 | Spending auth from offsetting collections, mand (total)                                | -7,192 |        |        |
| 1900 | Budget authority (total)   | 13,361 | 13,223 | 12,685 |
| 1930 | Total budgetary resources available  | 17,164 | 16,893 | 17,543 |
|      | Memorandum (non-add) entries:  |        |        |        |
| 1941 | Unexpired unobligated balance, end of year   | 3,670  | 4,858  | 5,697  |

**Change in obligated balance:**

Unpaid obligations:

|      |  |         |         |         |
|------|--|---------|---------|---------|
| 3000 | Unpaid obligations, brought forward, Oct 1             | 11,177  | 10,788  | 9,052   |
| 3010 | New obligations, unexpired accounts                    | 13,494  | 12,035  | 11,846  |
| 3020 | Outlays (gross)  | -12,705 | -13,771 | -13,703 |
| 3040 | Recoveries of prior year unpaid obligations, unexpired | -1,178  |         |         |
| 3050 | Unpaid obligations, end of year                        | 10,788  | 9,052   | 7,195   |
|      | Uncollected payments:                                  |         |         |         |
| 3060 | Uncollected pymts, Fed sources, brought forward, Oct 1 | -8,017  | -7,998  | -7,998  |
| 3070 | Change in uncollected pymts, Fed sources, unexpired    | 19      |         |         |
| 3090 | Uncollected pymts, Fed sources, end of year            | -7,998  | -7,998  | -7,998  |
|      | Memorandum (non-add) entries:                          |         |         |         |
| 3100 | Obligated balance, start of year                       | 3,160   | 2,790   | 1,054   |
| 3200 | Obligated balance, end of year                         | 2,790   | 1,054   | -803    |

**Budget authority and outlays, net:**

Discretionary:

|      |  |         |         |         |
|------|--|---------|---------|---------|
| 4000 | Budget authority, gross                                    | 12,033  | 13,223  | 12,685  |
|      | Outlays, gross:  |         |         |         |
| 4010 | Outlays from new discretionary authority                   | 11,838  | 7,310   | 6,983   |
| 4011 | Outlays from discretionary balances                        | 866     | 6,461   | 6,720   |
| 4020 | Outlays, gross (total)                                     | 12,704  | 13,771  | 13,703  |
|      | Offsets against gross budget authority and outlays:        |         |         |         |
|      | Offsetting collections (collected) from:                   |         |         |         |
| 4030 | Federal sources  | -11,708 | -12,981 | -12,589 |
| 4033 | Non-Federal sources  | -200    | -116    | -75     |
| 4040 | Offsets against gross budget authority and outlays (total) | -11,908 | -13,097 | -12,664 |
|      | Additional offsets against gross budget authority only:    |         |         |         |
| 4050 | Change in uncollected pymts, Fed sources, unexpired        | 19      |         |         |
| 4060 | Additional offsets against budget authority only (total)   | 19      |         |         |
| 4070 | Budget authority, net (discretionary)                      | 144     | 126     | 21      |
| 4080 | Outlays, net (discretionary)                               | 796     | 674     | 1,039   |
|      | Mandatory:   |         |         |         |
| 4090 | Budget authority, gross                                    | 1,328   |         |         |
|      | Outlays, gross:  |         |         |         |
| 4100 | Outlays from new mandatory authority                       | 1       |         |         |
|      | Offsets against gross budget authority and outlays:        |         |         |         |
|      | Offsetting collections (collected) from:                   |         |         |         |
| 4123 | Non-Federal sources  | -4      |         |         |
| 4180 | Budget authority, net (total)                              | 1,468   | 126     | 21      |
| 4190 | Outlays, net (total)                                       | 793     | 674     | 1,039   |

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

|      |                                  |       |       |       |
|------|----------------------------------|-------|-------|-------|
| 5050 | Unfunded contract authority, SOY | 3,989 | 4,448 | 4,448 |
| 5052 | Unfunded contract authority, EOY | 4,448 | 4,448 | 4,448 |

The Army Working Capital Fund (AWCF) finances industrial and supply operations of the Army. The AWCF finances operating and capital costs (excluding Military Construction) through receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The AWCF uses cost accounting and business management techniques to provide DOW Managers with information that can be used to monitor, control, and minimize the cost of operations.

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

| Identification code 097-493001-0-4-051 | 2025 actual  | 2026 est. | 2027 est. |
|--|--|-----------|-----------|
| <b>Direct obligations:</b>             |  |           |           |
| 25.4                                   | Operation and maintenance of facilities              | 5         |           |
| 26.0                                   | Supplies and materials                               | 146       | 121       |
| 99.0                                   | Direct obligations                                   | 146       | 126       |
| <b>Reimbursable obligations:</b>       |  |           |           |
| <b>Personnel compensation:</b>         |  |           |           |
| 11.1                                   | Full-time permanent                                  | 1,455     | 1,431     |
| 11.3                                   | Other than full-time permanent                       | 22        | 39        |
| 11.5                                   | Other personnel compensation                         | 168       | 159       |
| 11.9                                   | Total personnel compensation                         | 1,645     | 1,629     |
| 12.1                                   | Civilian personnel benefits                          | 665       | 611       |
| 13.0                                   | Benefits for former personnel                        | 1         | 18        |
| 21.0                                   | Travel and transportation of persons                 | 28        | 27        |
| 22.0                                   | Transportation of things                             | 90        | 88        |
| 23.1                                   | Rental payments to GSA                               | 20        | 25        |
| 23.2                                   | Rental payments to others                            | 2         | 3         |
| 23.3                                   | Communications, utilities, and miscellaneous charges | 107       | 119       |
| 24.0                                   | Printing and reproduction                            | 1         | 1         |
| 25.1                                   | Advisory and assistance services                     | 118       | 89        |
| 25.2                                   | Other services from non-Federal sources              | 327       | 454       |
| 25.3                                   | Other goods and services from Federal sources        | 383       | 334       |
| 25.3                                   | Other goods and services from Federal sources        | 1,986     | 1,835     |
| 25.4                                   | Operation and maintenance of facilities              | 158       | 128       |
| 25.7                                   | Operation and maintenance of equipment               | 282       | 91        |
| 26.0                                   | Supplies and materials                               | 7,380     | 6,261     |
| 31.0                                   | Equipment  | 155       | 196       |
| 99.0                                   | Reimbursable obligations                             | 13,348    | 11,909    |
| 99.9                                   | Total new obligations, unexpired accounts            | 13,494    | 12,035    |

**Employment Summary**

| Identification code 097-493001-0-4-051 | 2025 actual   | 2026 est. | 2027 est. |
|--|---|-----------|-----------|
| 2001                                   | Reimbursable civilian full-time equivalent employment | 18,509    | 17,377    |

**WORKING CAPITAL FUND, ARMY**

(Legislative proposal, subject to PAYGO)

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

| Identification code 097-493001-4-4-051 | 2025 actual   | 2026 est. | 2027 est. |
|--|---|-----------|-----------|
| <b>Budgetary resources:</b>            |   |           |           |
| <b>Budget authority:</b>               |   |           |           |
| <b>Appropriations, mandatory:</b>      |   |           |           |
| 1200                                   | Appropriation   |           | 748       |
| 1220                                   | Appropriations transferred to other acct [097-4930.005] |           | -748      |
| 4180                                   | Budget authority, net (total)                           |           |           |
| 4190                                   | Outlays, net (total)                                    |           |           |

**WORKING CAPITAL FUND, NAVY**

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

| Identification code 097-493002-0-4-051  | 2025 actual                               | 2026 est. | 2027 est. |
|---|---|-----------|-----------|
| <b>Obligations by program activity:</b> |   |           |           |
| 0001                                    | Supply Management - Navy                  | 12,971    |           |
| 0002                                    | Supply Management - Marine Corps          | 154       |           |
| 0003                                    | Depot Maintenance - Navy                  | 156       |           |
| 0005                                    | Depot Maintenance - Marine Corps          | 12        |           |
| 0008                                    | Research and Development Activities       | 425       | 382       |
| 0799                                    | Total direct obligations                  | 13,718    | 382       |
| 0801                                    | Supply Management Navy                    | 33        | 9,797     |
| 0802                                    | Supply Management - Marine Corps          |           | 82        |
| 0803                                    | Depot Maintenance - Navy                  | 2,996     | 2,848     |
| 0805                                    | Depot Maintenance - Marine Corps          | 353       | 320       |
| 0807                                    | Transportation                            | 5,097     | 3,880     |
| 0808                                    | R&D Activities                            | 20,954    | 19,657    |
| 0809                                    | Reimbursable program activities, subtotal | 29,433    | 36,584    |
| 0820                                    | CP - Supply Management - Navy             |           | 13        |
| 0822                                    | CP - Depot Maintenance - Aviation         |           | 49        |
| 0824                                    | CP - Depot Maintenance - Marine Corps     |           | 11        |

WORKING CAPITAL FUND, NAVY—Continued  
Program and Financing—Continued

| Identification code 097-493002-0-4-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 0827 CP - Research and Development Activities   |             | 295       | 275       |
| 0829 Reimbursable program activities, subtotal  |             | 368       | 347       |
| 0899 Total reimbursable obligations   | 29,433      | 36,952    | 36,519    |
| 0900 Total new obligations, unexpired accounts  | 43,151      | 37,334    | 36,785    |
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1   | 7,136       | 9,089     | 7,858     |
| 1001 Discretionary unobligated balance brought fwd, Oct 1                                   |             | 8,993     |           |
| 1010 Unobligated balance transfer to other accts [017-1804]                                 | -100        |           |           |
| 1010 Unobligated balance transfer to other accts [097-0105]                                 | -447        |           |           |
| 1020 Adjustment of unobligated bal brought forward, Oct 1                                   | 1,456       |           |           |
| 1021 Recoveries of prior year unpaid obligations  | 4,852       |           |           |
| 1033 Recoveries of prior year paid obligations  | 6           |           |           |
| 1070 Unobligated balance (total)  | 12,903      | 9,089     | 7,858     |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:  |             |           |           |
| 1121 Appropriations transferred from other acct [097-4930.001]                              | 30          | 382       | 266       |
| Contract authority, mandatory:  |             |           |           |
| 1600 Contract authority   | 10,201      |           |           |
| Spending authority from offsetting collections, discretionary:                              |             |           |           |
| 1700 Collected  | 35,499      | 35,721    | 36,849    |
| 1701 Change in uncollected payments, Federal sources  | 745         |           |           |
| 1750 Spending auth from offsetting collections, disc (total)                                | 36,244      | 35,721    | 36,849    |
| Spending authority from offsetting collections, mandatory:                                  |             |           |           |
| 1826 Spending authority from offsetting collections applied to liquidate contract authority | -7,138      |           |           |
| 1900 Budget authority (total)   | 39,337      | 36,103    | 37,115    |
| 1930 Total budgetary resources available  | 52,240      | 45,192    | 44,973    |
| Memorandum (non-add) entries:   |             |           |           |
| 1941 Unexpired unobligated balance, end of year   | 9,089       | 7,858     | 8,188     |
| <b>Change in obligated balance:</b>   |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1   | 22,580      | 22,738    | 23,342    |
| 3001 Adjustments to unpaid obligations brought forward, Oct 1                               | -1,459      |           |           |
| 3010 New obligations, unexpired accounts  | 43,151      | 37,334    | 36,785    |
| 3020 Outlays (gross)  | -36,682     | -36,730   | -37,840   |
| 3040 Recoveries of prior year unpaid obligations, unexpired                                 | -4,852      |           |           |
| 3050 Unpaid obligations, end of year  | 22,738      | 23,342    | 22,287    |
| Uncollected payments:   |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1                                 | -16,552     | -17,394   | -17,394   |
| 3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1                  | -97         |           |           |
| 3070 Change in uncollected pymts, Fed sources, unexpired                                    | -745        |           |           |
| 3090 Uncollected pymts, Fed sources, end of year  | -17,394     | -17,394   | -17,394   |
| Memorandum (non-add) entries:   |             |           |           |
| 3100 Obligated balance, start of year   | 4,472       | 5,344     | 5,948     |
| 3200 Obligated balance, end of year   | 5,344       | 5,948     | 4,893     |
| <b>Budget authority and outlays, net:</b>   |             |           |           |
| Discretionary:  |             |           |           |
| 4000 Budget authority, gross  | 36,274      | 36,103    | 37,115    |
| Outlays, gross:   |             |           |           |
| 4010 Outlays from new discretionary authority   | 36,274      | 20,686    | 21,230    |
| 4011 Outlays from discretionary balances  | 408         | 16,044    | 16,610    |
| 4020 Outlays, gross (total)   | 36,682      | 36,730    | 37,840    |
| Offsets against gross budget authority and outlays:   |             |           |           |
| Offsetting collections (collected) from:  |             |           |           |
| 4030 Federal sources  | -35,136     | -34,205   | -35,313   |
| 4033 Non-Federal sources  | -369        | -1,516    | -1,536    |
| 4040 Offsets against gross budget authority and outlays (total)                             | -35,505     | -35,721   | -36,849   |
| Additional offsets against gross budget authority only:                                     |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired                                    | -745        |           |           |
| 4053 Recoveries of prior year paid obligations, unexpired accounts                          | 6           |           |           |
| 4060 Additional offsets against budget authority only (total)                               | -739        |           |           |
| 4070 Budget authority, net (discretionary)  | 30          | 382       | 266       |
| 4080 Outlays, net (discretionary)   | 1,177       | 1,009     | 991       |
| Mandatory:  |             |           |           |
| 4090 Budget authority, gross  | 3,063       |           |           |
| 4180 Budget authority, net (total)  | 3,093       | 382       | 266       |

|   |        |        |        |
|---|--------|--------|--------|
| 4190 Outlays, net (total)   | 1,177  | 1,009  | 991    |
| <b>Memorandum (non-add) entries:</b>                                  |        |        |        |
| 5050 Unfunded contract authority, SOY                                 | 7,899  | 10,862 | 10,862 |
| 5051 Adjustment to unfunded contract authority brought forward, Oct 1 | -100   |        |        |
| 5052 Unfunded contract authority, EOY                                 | 10,862 | 10,862 | 10,862 |

The Navy Working Capital Fund (NWCF) finances the operations of Navy industrial, logistical, commercial and support-type activities. These activities include Marine Corps Depot Maintenance, Marine Corps Supply, Navy Supply, Fleet Readiness Centers (Aviation Depots), Research and Development and Military Sealift Command. The NWCF finances operating and capital costs (excluding Military Construction) through the receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The NWCF uses cost accounting and business management techniques to provide DOW managers with information that can be used to monitor, control, and minimize the cost of operations.

Object Classification (in millions of dollars)

| Identification code 097-493002-0-4-051                           | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 25.4 Direct obligations: Operation and maintenance of facilities | 13,718      | 382       | 266       |
| 99.0 Direct obligations  | 13,718      | 382       | 266       |
| Reimbursable obligations:  |             |           |           |
| Personnel compensation:  |             |           |           |
| 11.1 Full-time permanent   | 6,980       | 9,112     | 8,896     |
| 11.3 Other than full-time permanent                              | 49          | 90        | 77        |
| 11.5 Other personnel compensation                                | 553         | 790       | 889       |
| 11.8 Special personal services payments                          | 88          | 130       | 148       |
| 11.9 Total personnel compensation                                | 7,670       | 10,122    | 10,010    |
| 12.1 Civilian personnel benefits                                 | 2,712       | 3,600     | 3,484     |
| 13.0 Benefits for former personnel                               | 1           | 3         | 3         |
| 21.0 Travel and transportation of persons                        | 337         | 411       | 426       |
| 22.0 Transportation of things                                    | 628         | 145       | 149       |
| 23.1 Rental payments to GSA                                      | 1           | 3         | 2         |
| 23.2 Rental payments to others                                   | 41          | 1,321     | 539       |
| 23.3 Communications, utilities, and miscellaneous charges        | 278         | 419       | 419       |
| 24.0 Printing and reproduction                                   | 2           | 8         | 8         |
| 25.1 Advisory and assistance services                            | 223         | 217       | 195       |
| 25.2 Other services from non-Federal sources                     | 754         | 1,461     | 2,131     |
| 25.3 Other goods and services from Federal sources               | 506         | 778       | 581       |
| 25.3 Other goods and services from Federal sources               | 2           | 1         | 1         |
| 25.3 Other goods and services from Federal sources               | 554         | 729       | 777       |
| 25.4 Operation and maintenance of facilities                     | 305         | 323       | 352       |
| 25.5 Research and development contracts                          | 2,287       | 2,922     | 3,122     |
| 25.7 Operation and maintenance of equipment                      | 1,760       | 1,265     | 1,294     |
| 26.0 Supplies and materials                                      | 10,308      | 11,695    | 11,553    |
| 31.0 Equipment   | 985         | 1,350     | 1,308     |
| 32.0 Land and structures   | 79          | 179       | 165       |
| 99.0 Reimbursable obligations                                    | 29,433      | 36,952    | 36,519    |
| 99.9 Total new obligations, unexpired accounts                   | 43,151      | 37,334    | 36,785    |

Employment Summary

| Identification code 097-493002-0-4-051                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 2001 Reimbursable civilian full-time equivalent employment | 83,333      | 79,620    | 75,262    |

WORKING CAPITAL FUND, AIR FORCE

Program and Financing (in millions of dollars)

| Identification code 097-493003-0-4-051                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                    |             |           |           |
| 0001 Transportation  | 2           | 52        |           |
| 0002 Consolidated Sustainment Activity Group - Supply      |             |           | 4,245     |
| 0003 Supply Management                                     | 87          | 90        | 195       |
| 0799 Total direct obligations                              | 89          | 142       | 4,440     |
| 0801 Transportation  | 10,522      | 10,494    | 9,715     |
| 0802 Consolidated Sustainment Activity Group - Supply      | 8,009       | 7,992     | 7,759     |
| 0803 Supply Management                                     | 3,576       | 3,725     | 3,945     |
| 0804 Consolidated Sustainment Activity Group - Maintenance | 8,454       | 9,425     | 10,018    |
| 0805 ESAG - Space Force                                    |             | 1,064     | 1,073     |

|  |  |         |         |         |
|--|--|---------|---------|---------|
| 0809   | Reimbursable program activities, subtotal  | 30,561  | 32,700  | 32,510  |
| 0810   | CP - Consolidated Sustainment Activity Group - Maintenance                             | 307     | 352     | 329     |
| 0811   | CP-Transportation  | 33      | 45      | 56      |
| 0812   | CP Consolidated Sustainment Activity Group - Supply                                    | 27      | 55      | 54      |
| 0815   | CP - ESAG - Space Force  | 8       | 8       | 9       |
| 0819   | Reimbursable program activities, subtotal  | 367     | 460     | 448     |
| 0899   | Total reimbursable obligations   | 30,928  | 33,160  | 32,958  |
| 0900   | Total new obligations, unexpired accounts  | 31,017  | 33,302  | 37,398  |
| <b>Budgetary resources:</b>                                    |  |         |         |         |
| Unobligated balance:   |  |         |         |         |
| 1000   | Unobligated balance brought forward, Oct 1   | 1,307   | 2,382   | 1,222   |
| 1001   | Discretionary unobligated balance brought fwd, Oct 1                                   |         | 2,382   |         |
| 1020   | Adjustment of unobligated bal brought forward, Oct 1                                   |         | 52      |         |
| 1021   | Recoveries of prior year unpaid obligations  | 457     |         |         |
| 1025   | Unobligated balance of contract authority withdrawn                                    | -16     |         |         |
| 1033   | Recoveries of prior year paid obligations  | 52      |         |         |
| 1070   | Unobligated balance (total)  | 1,800   | 2,434   | 1,222   |
| Budget authority:  |  |         |         |         |
| Appropriations, discretionary:                                 |  |         |         |         |
| 1121   | Appropriations transferred from other acct [097-4930.001]                              | 87      | 90      | 4,440   |
| Contract authority, mandatory:                                 |  |         |         |         |
| 1600   | Contract authority   | 11,951  |         |         |
| Spending authority from offsetting collections, discretionary: |  |         |         |         |
| 1700   | Collected  | 29,495  | 32,000  | 31,851  |
| 1701   | Change in uncollected payments, Federal sources  | 415     |         |         |
| 1750   | Spending auth from offsetting collections, disc (total)                                | 29,910  | 32,000  | 31,851  |
| Spending authority from offsetting collections, mandatory:     |  |         |         |         |
| 1826   | Spending authority from offsetting collections applied to liquidate contract authority | -10,349 |         |         |
| 1900   | Budget authority (total)   | 31,599  | 32,090  | 36,291  |
| 1930   | Total budgetary resources available  | 33,399  | 34,524  | 37,513  |
| Memorandum (non-add) entries:                                  |  |         |         |         |
| 1941   | Unexpired unobligated balance, end of year   | 2,382   | 1,222   | 115     |
| <b>Change in obligated balance:</b>                            |  |         |         |         |
| Unpaid obligations:  |  |         |         |         |
| 3000   | Unpaid obligations, brought forward, Oct 1   | 16,225  | 18,480  | 19,516  |
| 3010   | New obligations, unexpired accounts  | 31,017  | 33,302  | 37,398  |
| 3020   | Outlays (gross)  | -28,305 | -32,266 | -35,653 |
| 3040   | Recoveries of prior year unpaid obligations, unexpired                                 | -457    |         |         |
| 3050   | Unpaid obligations, end of year  | 18,480  | 19,516  | 21,261  |
| Uncollected payments:  |  |         |         |         |
| 3060   | Uncollected pymts, Fed sources, brought forward, Oct 1                                 | -9,780  | -10,195 | -10,195 |
| 3070   | Change in uncollected pymts, Fed sources, unexpired                                    | -415    |         |         |
| 3090   | Uncollected pymts, Fed sources, end of year  | -10,195 | -10,195 | -10,195 |
| Memorandum (non-add) entries:                                  |  |         |         |         |
| 3100   | Obligated balance, start of year   | 6,445   | 8,285   | 9,321   |
| 3200   | Obligated balance, end of year   | 8,285   | 9,321   | 11,066  |
| <b>Budget authority and outlays, net:</b>                      |  |         |         |         |
| Discretionary:   |  |         |         |         |
| 4000   | Budget authority, gross  | 29,997  | 32,090  | 36,291  |
| Outlays, gross:  |  |         |         |         |
| 4010   | Outlays from new discretionary authority   | 26,091  | 20,236  | 23,840  |
| 4011   | Outlays from discretionary balances  | 2,214   | 12,030  | 11,813  |
| 4020   | Outlays, gross (total)   | 28,305  | 32,266  | 35,653  |
| Offsets against gross budget authority and outlays:            |  |         |         |         |
| Offsetting collections (collected) from:                       |  |         |         |         |
| 4030   | Federal sources  | -29,025 | -30,935 | -30,792 |
| 4033   | Non-Federal sources  | -522    | -1,065  | -1,059  |
| 4040   | Offsets against gross budget authority and outlays (total)                             | -29,547 | -32,000 | -31,851 |
| Additional offsets against gross budget authority only:        |  |         |         |         |
| 4050   | Change in uncollected pymts, Fed sources, unexpired                                    | -415    |         |         |
| 4053   | Recoveries of prior year paid obligations, unexpired accounts                          | 52      |         |         |
| 4060   | Additional offsets against budget authority only (total)                               | -363    |         |         |
| 4070   | Budget authority, net (discretionary)  | 87      | 90      | 4,440   |
| 4080   | Outlays, net (discretionary)   | -1,242  | 266     | 3,802   |
| Mandatory:   |  |         |         |         |
| 4090   | Budget authority, gross  | 1,602   |         |         |
| 4180   | Budget authority, net (total)  | 1,689   | 90      | 4,440   |
| 4190   | Outlays, net (total)   | -1,242  | 266     | 3,802   |
| <b>Memorandum (non-add) entries:</b>                           |  |         |         |         |
| 5050   | Unfunded contract authority, SOY   | 4,754   | 6,341   | 6,341   |

|      |                                  |       |       |       |
|------|----------------------------------|-------|-------|-------|
| 5052 | Unfunded contract authority, EOY | 6,341 | 6,341 | 6,341 |
|------|----------------------------------|-------|-------|-------|

The Air Force Working Capital Fund (AFWCF) finances the operations of the Department of the Air Force and the United States Transportation Command's industrial, logistical, commercial and satellite activities. Activities performed include depot maintenance, supply support, commercial satellite communications, and the transport of cargo and personnel. The AFWCF finances operating and capital costs (excluding Military Construction) through receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The AFWCF uses cost accounting and business management techniques to provide DOW managers with information that can be used to monitor, control, and minimize the cost of operations.

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

| Identification code 097-493003-0-4-051 | 2025 actual  | 2026 est. | 2027 est. |
|--|--|-----------|-----------|
| <b>Direct obligations:</b>             |  |           |           |
| 22.0                                   | Transportation of things                             | 2         | 52        |
| 26.0                                   | Supplies and materials                               | 87        | 90        |
| 99.0                                   | Direct obligations                                   | 89        | 142       |
| <b>Reimbursable obligations:</b>       |  |           |           |
| <b>Personnel compensation:</b>         |  |           |           |
| 11.1                                   | Full-time permanent                                  | 2,353     | 2,523     |
| 11.5                                   | Other personnel compensation                         | 570       | 473       |
| 11.8                                   | Special personal services payments                   | 70        | 74        |
| 11.9                                   | Total personnel compensation                         | 2,993     | 3,070     |
| 12.1                                   | Civilian personnel benefits                          | 1,480     | 1,564     |
| 13.0                                   | Benefits for former personnel                        | 1         | 1         |
| 21.0                                   | Travel and transportation of persons                 | 124       | 133       |
| 22.0                                   | Transportation of things                             | 4,853     | 5,056     |
| 23.1                                   | Rental payments to GSA                               | 1         | 1         |
| 23.2                                   | Rental payments to others                            | 12        | 18        |
| 23.3                                   | Communications, utilities, and miscellaneous charges | 197       | 1,226     |
| 25.1                                   | Advisory and assistance services                     | 401       | 366       |
| 25.2                                   | Other services from non-Federal sources              | 402       | 549       |
| 25.3                                   | Other goods and services from Federal sources        | 1,092     | 1,081     |
| 25.3                                   | Other goods and services from Federal sources        | 9         | 13        |
| 25.3                                   | Other goods and services from Federal sources        | 3,427     | 3,661     |
| 25.4                                   | Operation and maintenance of facilities              | 371       | 354       |
| 25.7                                   | Operation and maintenance of equipment               | 1,997     | 1,957     |
| 26.0                                   | Supplies and materials                               | 13,242    | 13,586    |
| 31.0                                   | Equipment  | 326       | 524       |
| 99.0                                   | Reimbursable obligations                             | 30,928    | 33,160    |
| 99.9                                   | Total new obligations, unexpired accounts            | 31,017    | 33,302    |

**Employment Summary**

| Identification code 097-493003-0-4-051 | 2025 actual   | 2026 est. | 2027 est. |
|--|---|-----------|-----------|
| 2001                                   | Reimbursable civilian full-time equivalent employment | 33,221    | 34,563    |

**WORKING CAPITAL FUND, DEFENSE-WIDE**

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

| Identification code 097-493005-0-4-051  | 2025 actual                               | 2026 est. | 2027 est. |
|---|---|-----------|-----------|
| <b>Obligations by program activity:</b> |   |           |           |
| 0004                                    | Defense Finance and Accounting Service    |           | 274       |
| 0006                                    | Energy Management - Defense               | 60        | 1         |
| 0021                                    | Market Fluctuation Account - Fuel         |           | 1,000     |
| 0700                                    | Direct program activities, subtotal       | 60        | 1         |
| 0799                                    | Total direct obligations                  | 60        | 1         |
| 0803                                    | Defense Automated Production Services     | 314       | 350       |
| 0804                                    | Defense Finance Operations                | 1,683     | 1,558     |
| 0805                                    | Defense Information Services              | 9,355     | 10,965    |
| 0806                                    | Energy Management - Defense               | 16,867    | 13,496    |
| 0808                                    | Supply Chain Management - Defense         | 44,494    | 48,723    |
| 0809                                    | Reimbursable program activities, subtotal | 72,713    | 75,092    |
| 0813                                    | CP - Defense Finance Operations           | 21        | 34        |
| 0814                                    | CP - Information Services - Defense       | 150       | 190       |
| 0817                                    | CP-Energy Management - Defense            | 66        | 81        |

WORKING CAPITAL FUND, DEFENSE-WIDE—Continued  
Program and Financing—Continued

| Identification code 097-493005-0-4-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| 0818 CP-Supply Chain Management - Defense .....   | 133         | 112       | 118       |
| 0819 Reimbursable program activities, subtotal .....  | 370         | 417       | 391       |
| 0899 Total reimbursable obligations .....   | 73,083      | 75,509    | 77,190    |
| 0900 Total new obligations, unexpired accounts .....  | 73,143      | 75,510    | 78,464    |
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....   | 1,266       | 1,363     | 86        |
| 1001 Discretionary unobligated balance brought fwd, Oct 1 .....                                   |             | 1,363     |           |
| 1021 Recoveries of prior year unpaid obligations .....  | 6,699       |           |           |
| 1025 Unobligated balance of contract authority withdrawn .....                                    | -6,606      |           |           |
| 1070 Unobligated balance (total) .....  | 1,359       | 1,363     | 86        |
| Budget authority:   |             |           |           |
| Appropriations, discretionary:  |             |           |           |
| 1121 Appropriations transferred from other acct [097-4930.001] .....                              | 2           | 1         | 1,274     |
| Contract authority, mandatory:  |             |           |           |
| 1600 Contract authority .....   | 61,741      |           |           |
| Spending authority from offsetting collections, discretionary:                                    |             |           |           |
| 1700 Collected .....  | 62,692      | 74,232    | 77,181    |
| 1701 Change in uncollected payments, Federal sources .....  | 497         |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....                                | 63,189      | 74,232    | 77,181    |
| Spending authority from offsetting collections, mandatory:  |             |           |           |
| 1826 Spending authority from offsetting collections applied to liquidate contract authority ..... | -51,785     |           |           |
| 1900 Budget authority (total) .....   | 73,147      | 74,233    | 78,455    |
| 1930 Total budgetary resources available .....  | 74,506      | 75,596    | 78,541    |
| Memorandum (non-add) entries:   |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....   | 1,363       | 86        | 77        |
| <b>Change in obligated balance:</b>   |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....   | 39,240      | 42,611    | 43,784    |
| 3010 New obligations, unexpired accounts .....  | 73,143      | 75,510    | 78,464    |
| 3020 Outlays (gross) .....  | -63,073     | -74,337   | -77,375   |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....                                 | -6,699      |           |           |
| 3050 Unpaid obligations, end of year .....  | 42,611      | 43,784    | 44,873    |
| Uncollected payments:   |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....                                 | -22,958     | -23,455   | -23,455   |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....                                    | -497        |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....  | -23,455     | -23,455   | -23,455   |
| Memorandum (non-add) entries:   |             |           |           |
| 3100 Obligated balance, start of year .....   | 16,282      | 19,156    | 20,329    |
| 3200 Obligated balance, end of year .....   | 19,156      | 20,329    | 21,418    |
| <b>Budget authority and outlays, net:</b>   |             |           |           |
| Discretionary:  |             |           |           |
| 4000 Budget authority, gross .....  | 63,191      | 74,233    | 78,455    |
| Outlays, gross:   |             |           |           |
| 4010 Outlays from new discretionary authority .....   | 55,697      | 51,221    | 52,022    |
| 4011 Outlays from discretionary balances .....  | 7,188       | 23,116    | 25,353    |
| 4020 Outlays, gross (total) .....   | 62,885      | 74,337    | 77,375    |
| Offsets against gross budget authority and outlays:   |             |           |           |
| Offsetting collections (collected) from:  |             |           |           |
| 4030 Federal sources .....  | -61,022     | -67,818   | -70,411   |
| 4033 Non-Federal sources .....  | -1,670      | -6,414    | -6,770    |
| 4040 Offsets against gross budget authority and outlays (total) ....                              | -62,692     | -74,232   | -77,181   |
| Additional offsets against gross budget authority only:   |             |           |           |
| 4050 Change in uncollected pymts, Fed sources, unexpired .....                                    | -497        |           |           |
| 4060 Additional offsets against budget authority only (total) .....                               | -497        |           |           |
| 4070 Budget authority, net (discretionary) .....  | 2           | 1         | 1,274     |
| 4080 Outlays, net (discretionary) .....   | 193         | 105       | 194       |
| Mandatory:  |             |           |           |
| 4090 Budget authority, gross .....  | 9,956       |           |           |
| Outlays, gross:   |             |           |           |
| 4100 Outlays from new mandatory authority .....   | 15          |           |           |
| 4101 Outlays from mandatory balances .....  | 173         |           |           |
| 4110 Outlays, gross (total) .....   | 188         |           |           |
| 4180 Budget authority, net (total) .....  | 9,958       | 1         | 1,274     |
| 4190 Outlays, net (total) .....   | 381         | 105       | 194       |

| Memorandum (non-add) entries: |  |        |        |        |
|-------------------------------|--|--------|--------|--------|
| 5050                          | Unfunded contract authority, SOY ..... | 13,415 | 16,765 | 16,765 |
| 5052                          | Unfunded contract authority, EOY ..... | 16,765 | 16,765 | 16,765 |

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

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Enacted/requested:                      |             |           |           |
| Budget Authority .....                  | 9,958       | 1         | 1,274     |
| Outlays .....                           | 381         | 105       | 194       |
| Legislative proposal, subject to PAYGO: |             |           |           |
| Budget Authority .....                  |             |           | 748       |
| Outlays .....                           |             |           | 37        |
| Total:                                  |             |           |           |
| Budget Authority .....                  | 9,958       | 1         | 2,022     |
| Outlays .....                           | 381         | 105       | 231       |

The Defense-Wide Working Capital Fund finances the commercial and support-type operations of the Defense Logistics Agency, the Defense Finance and Accounting Service, and the Defense Information Systems Agency. The Fund supports activities such as the Department's finance and accounting operations, information systems to include command and control systems and enterprise infrastructure, global acquisition and delivery of fuel and repair parts, and document printing and distribution services. The Fund finances operating and capital expenses (excluding Military Construction) through the receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The Fund uses cost accounting and business management techniques to provide DOW managers with information that can be used to monitor, control, and minimize its cost of operations.

Object Classification (in millions of dollars)

| Identification code 097-493005-0-4-051                          | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Direct obligations:   |             |           |           |
| 11.1 Personnel compensation: Full-time permanent .....          |             |           | 5         |
| 12.1 Civilian personnel benefits .....                          |             |           | 2         |
| 25.4 Operation and maintenance of facilities .....              |             |           | 52        |
| 26.0 Supplies and materials .....                               | 60          | 1         | 1,000     |
| 31.0 Equipment .....  |             |           | 215       |
| 99.0 Direct obligations .....                                   | 60          | 1         | 1,274     |
| Reimbursable obligations:                                       |             |           |           |
| Personnel compensation:   |             |           |           |
| 11.1 Full-time permanent .....                                  | 3,405       | 3,557     | 3,501     |
| 11.3 Other than full-time permanent .....                       | 126         | 138       | 136       |
| 11.5 Other personnel compensation .....                         | 234         | 231       | 247       |
| 11.8 Special personal services payments .....                   | 72          | 73        | 76        |
| 11.9 Total personnel compensation .....                         | 3,837       | 3,999     | 3,960     |
| 12.1 Civilian personnel benefits .....                          | 1,400       | 1,304     | 1,288     |
| 13.0 Benefits for former personnel .....                        | 13          | 15        | 13        |
| 21.0 Travel and transportation of persons .....                 | 46          | 74        | 76        |
| 22.0 Transportation of things .....                             | 1,371       | 1,669     | 1,536     |
| 23.1 Rental payments to GSA .....                               | 32          | 30        | 28        |
| 23.2 Rental payments to others .....                            | 101         | 112       | 121       |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 2,851       | 2,189     | 2,275     |
| 24.0 Printing and reproduction .....                            | 102         | 80        | 82        |
| 25.1 Advisory and assistance services .....                     | 123         | 121       | 121       |
| 25.2 Other services from non-Federal sources .....              | 6,687       | 4,722     | 4,773     |
| 25.3 Other goods and services from Federal sources .....        | 186         | 202       | 199       |
| 25.3 Other goods and services from Federal sources .....        | 24          | 25        | 25        |
| 25.3 Other goods and services from Federal sources .....        | 572         | 676       | 649       |
| 25.4 Operation and maintenance of facilities .....              | 2,482       | 1,742     | 2,099     |
| 25.5 Research and development contracts .....                   | 187         | 254       | 254       |
| 25.6 Medical care .....   |             | 1         | 1         |
| 25.7 Operation and maintenance of equipment .....               | 2,963       | 3,487     | 3,499     |
| 26.0 Supplies and materials .....                               | 48,092      | 50,458    | 51,841    |
| 31.0 Equipment .....  | 1,946       | 4,266     | 4,262     |
| 32.0 Land and structures .....                                  | 65          | 57        | 62        |
| 43.0 Interest and dividends .....                               | 3           | 26        | 26        |
| 99.0 Reimbursable obligations .....                             | 73,083      | 75,509    | 77,190    |
| 99.9 Total new obligations, unexpired accounts .....            | 73,143      | 75,510    | 78,464    |

Employment Summary

| Identification code 097-493005-0-4-051                     | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment ..... |             |           | 42        |

|      |   |        |        |        |
|------|---|--------|--------|--------|
| 2001 | Reimbursable civilian full-time equivalent employment ..... | 37,923 | 37,345 | 36,507 |
|------|---|--------|--------|--------|

**WORKING CAPITAL FUND, DEFENSE-WIDE**  
(Legislative proposal, subject to PAYGO)

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

| Identification code 097-493005-4-4-051    | 2025 actual   | 2026 est. | 2027 est. |
|---|---|-----------|-----------|
| <b>Obligations by program activity:</b>   |   |           |           |
| 0008                                      | Supply Chain Management - Defense .....                             |           | 748       |
| 0700                                      | Direct program activities, subtotal .....                           |           | 748       |
| 0799                                      | Total direct obligations .....                                      |           | 748       |
| 0900                                      | Total new obligations, unexpired accounts (object class 26.0) ..... |           | 748       |
| <b>Budgetary resources:</b>               |   |           |           |
| Budget authority:                         |   |           |           |
| Appropriations, mandatory:                |   |           |           |
| 1221                                      | Appropriations transferred from other acct [097-4930.001] .....     |           | 748       |
| 1900                                      | Budget authority (total) .....                                      |           | 748       |
| 1930                                      | Total budgetary resources available .....                           |           | 748       |
| <b>Change in obligated balance:</b>       |   |           |           |
| Unpaid obligations:                       |   |           |           |
| 3010                                      | New obligations, unexpired accounts .....                           |           | 748       |
| 3020                                      | Outlays (gross) .....   |           | -37       |
| 3050                                      | Unpaid obligations, end of year .....                               |           | 711       |
| Memorandum (non-add) entries:             |   |           |           |
| 3200                                      | Obligated balance, end of year .....                                |           | 711       |
| <b>Budget authority and outlays, net:</b> |   |           |           |
| Mandatory:                                |   |           |           |
| 4090                                      | Budget authority, gross .....                                       |           | 748       |
| Outlays, gross:                           |   |           |           |
| 4100                                      | Outlays from new mandatory authority .....                          |           | 37        |
| 4180                                      | Budget authority, net (total) .....                                 |           | 748       |
| 4190                                      | Outlays, net (total) .....  |           | 37        |

**WORKING CAPITAL FUND, DEFENSE COMMISSARY AGENCY**

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

| Identification code 097-493004-0-4-051                         | 2025 actual  | 2026 est. | 2027 est. |       |
|--|--|-----------|-----------|-------|
| <b>Obligations by program activity:</b>                        |  |           |           |       |
| 0002   | Commissary Operations .....  | 1,625     | 1,528     | 1,501 |
| 0700   | Direct program activities, subtotal .....  | 1,625     | 1,528     | 1,501 |
| 0801   | Commissary Resale Stocks .....   | 4,902     | 5,025     | 5,035 |
| 0802   | Defense Commissary Agency .....  | 19        | 73        | 75    |
| 0810   | Capital Program .....  | 11        | 12        | 4     |
| 0899   | Total reimbursable obligations .....   | 4,932     | 5,110     | 5,114 |
| 0900   | Total new obligations, unexpired accounts .....  | 6,557     | 6,638     | 6,615 |
| <b>Budgetary resources:</b>                                    |  |           |           |       |
| Unobligated balance:   |  |           |           |       |
| 1000   | Unobligated balance brought forward, Oct 1 .....   | 157       | 139       | 1,667 |
| 1001   | Discretionary unobligated balance brought fwd, Oct 1 .....                                   |           | 139       |       |
| 1021   | Recoveries of prior year unpaid obligations .....  | 45        |           |       |
| 1025   | Unobligated balance of contract authority withdrawn .....                                    | -1        |           |       |
| 1070   | Unobligated balance (total) .....  | 201       | 139       | 1,667 |
| Budget authority:  |  |           |           |       |
| Appropriations, discretionary:                                 |  |           |           |       |
| 1121   | Appropriations transferred from other acct [097-4930.001] .....                              | 1,570     | 1,528     | 1,501 |
| Contract authority, mandatory:                                 |  |           |           |       |
| 1600   | Contract authority .....   | 4,918     |           |       |
| Spending authority from offsetting collections, discretionary: |  |           |           |       |
| 1700   | Collected .....  | 4,857     | 6,638     | 6,615 |
| 1701   | Change in uncollected payments, Federal sources .....  | -1        |           |       |
| 1750   | Spending auth from offsetting collections, disc (total) .....                                | 4,856     | 6,638     | 6,615 |
| Spending authority from offsetting collections, mandatory:     |  |           |           |       |
| 1826   | Spending authority from offsetting collections applied to liquidate contract authority ..... | -4,849    |           |       |
| 1900   | Budget authority (total) .....   | 6,495     | 8,166     | 8,116 |

|                               |  |       |       |       |
|-------------------------------|--|-------|-------|-------|
| 1930                          | Total budgetary resources available .....        | 6,696 | 8,305 | 9,783 |
| Memorandum (non-add) entries: |  |       |       |       |
| 1941                          | Unexpired unobligated balance, end of year ..... | 139   | 1,667 | 3,168 |

**Change in obligated balance:**

|                                      | 2025 actual  | 2026 est. | 2027 est. |        |
|--------------------------------------|--|-----------|-----------|--------|
| <b>Unpaid obligations:</b>           |  |           |           |        |
| 3000                                 | Unpaid obligations, brought forward, Oct 1 .....             | 570       | 643       | 448    |
| 3010                                 | New obligations, unexpired accounts .....                    | 6,557     | 6,638     | 6,615  |
| 3020                                 | Outlays (gross) .....  | -6,439    | -6,833    | -7,024 |
| 3040                                 | Recoveries of prior year unpaid obligations, unexpired ..... | -45       |           |        |
| 3050                                 | Unpaid obligations, end of year .....                        | 643       | 448       | 39     |
| <b>Uncollected payments:</b>         |  |           |           |        |
| 3060                                 | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -13       | -12       | -12    |
| 3070                                 | Change in uncollected pymts, Fed sources, unexpired .....    | 1         |           |        |
| 3090                                 | Uncollected pymts, Fed sources, end of year .....            | -12       | -12       | -12    |
| <b>Memorandum (non-add) entries:</b> |  |           |           |        |
| 3100                                 | Obligated balance, start of year .....                       | 557       | 631       | 436    |
| 3200                                 | Obligated balance, end of year .....                         | 631       | 436       | 27     |

**Budget authority and outlays, net:**

|  | 2025 actual   | 2026 est. | 2027 est. |        |
|--|---|-----------|-----------|--------|
| <b>Discretionary:</b>  |   |           |           |        |
| 4000   | Budget authority, gross .....                                   | 6,426     | 8,166     | 8,116  |
| <b>Outlays, gross:</b>   |   |           |           |        |
| 4010   | Outlays from new discretionary authority .....                  | 6,136     | 6,384     | 5,350  |
| 4011   | Outlays from discretionary balances .....                       | 295       | 449       | 1,674  |
| 4020   | Outlays, gross (total) .....                                    | 6,431     | 6,833     | 7,024  |
| <b>Offsets against gross budget authority and outlays:</b>     |   |           |           |        |
| <b>Offsetting collections (collected) from:</b>                |   |           |           |        |
| 4030   | Federal sources .....   | -17       | -13       | -4     |
| 4033   | Non-Federal sources .....                                       | -4,840    | -6,625    | -6,611 |
| 4040   | Offsets against gross budget authority and outlays (total) .... | -4,857    | -6,638    | -6,615 |
| <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) .....                     | 1,570     | 1,528     | 1,501  |
| 4080   | Outlays, net (discretionary) .....                              | 1,574     | 195       | 409    |
| <b>Mandatory:</b>  |   |           |           |        |
| 4090   | Budget authority, gross .....                                   | 69        |           |        |
| <b>Outlays, gross:</b>   |   |           |           |        |
| 4100   | Outlays from new mandatory authority .....                      | 4         |           |        |
| 4101   | Outlays from mandatory balances .....                           | 4         |           |        |
| 4110   | Outlays, gross (total) .....                                    | 8         |           |        |
| 4180   | Budget authority, net (total) .....                             | 1,639     | 1,528     | 1,501  |
| 4190   | Outlays, net (total) .....                                      | 1,582     | 195       | 409    |

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

|      |  |     |     |     |
|------|--|-----|-----|-----|
| 5050 | Unfunded contract authority, SOY ..... | 419 | 488 | 488 |
| 5052 | Unfunded contract authority, EOY ..... | 488 | 488 | 488 |

The Defense Commissary Agency Working Capital Fund finances the cost of Commissary Operations and Resale Stocks activities. Commissary Operations pays the operating costs of 236 commissaries worldwide, agency headquarters, area offices and support services. Costs include civilian pay, transportation of commissary goods overseas, rewarehousing, shelf stocking, janitorial services in each commissary, and base support as a tenant organization. Resale Stocks pays for the purchase of inventory for resale to commissary patrons.

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

| Identification code 097-493004-0-4-051 | 2025 actual  | 2026 est. | 2027 est. |     |
|--|--|-----------|-----------|-----|
| <b>Direct obligations:</b>             |  |           |           |     |
| <b>Personnel compensation:</b>         |  |           |           |     |
| 11.1                                   | Full-time permanent .....                                  | 458       | 398       | 380 |
| 11.3                                   | Other than full-time permanent .....                       | 173       | 219       | 208 |
| 11.5                                   | Other personnel compensation .....                         | 46        | 44        | 40  |
| 11.8                                   | Special personal services payments .....                   |           | 1         | 1   |
| 11.9                                   | Total personnel compensation .....                         | 677       | 662       | 629 |
| 12.1                                   | Civilian personnel benefits .....                          | 232       | 201       | 178 |
| 13.0                                   | Benefits for former personnel .....                        |           | 1         | 1   |
| 21.0                                   | Travel and transportation of persons .....                 | 5         | 5         | 4   |
| 22.0                                   | Transportation of things .....                             | 79        | 102       | 105 |
| 23.1                                   | Rental payments to GSA .....                               |           | 1         | 1   |
| 23.2                                   | Rental payments to others .....                            | 2         | 3         | 4   |
| 23.3                                   | Communications, utilities, and miscellaneous charges ..... | 194       | 81        | 84  |
| 24.0                                   | Printing and reproduction .....                            | 1         | 1         | 1   |
| 25.2                                   | Other services from non-Federal sources .....              | 62        | 68        | 92  |

WORKING CAPITAL FUND, DEFENSE COMMISSARY AGENCY—Continued  
Object Classification—Continued

| Identification code 097-493004-0-4-051                   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 25.3 Other goods and services from Federal sources ..... | 27          | 28        | 29        |
| 25.3 Other goods and services from Federal sources ..... | 32          | 41        | 41        |
| 25.3 Other goods and services from Federal sources ..... | 49          | 40        | 41        |
| 25.4 Operation and maintenance of facilities .....       | 158         | 211       | 225       |
| 25.7 Operation and maintenance of equipment .....        | 31          | 26        | 27        |
| 26.0 Supplies and materials .....                        | 74          | 54        | 32        |
| 31.0 Equipment .....                                     | 2           | 3         | 7         |
| 99.0 Direct obligations .....                            | 1,625       | 1,528     | 1,501     |
| Reimbursable obligations:                                |             |           |           |
| 25.2 Other services from non-Federal sources .....       | 19          | 27        | 15        |
| 25.4 Operation and maintenance of facilities .....       |             | 16        | 14        |
| 25.7 Operation and maintenance of equipment .....        |             | 10        | 9         |
| 26.0 Supplies and materials .....                        | 4,902       | 5,045     | 5,072     |
| 31.0 Equipment .....                                     | 11          | 12        | 4         |
| 99.0 Reimbursable obligations .....                      | 4,932       | 5,110     | 5,114     |
| 99.9 Total new obligations, unexpired accounts .....     | 6,557       | 6,638     | 6,615     |

Employment Summary

| Identification code 097-493004-0-4-051                           | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 1001 Direct civilian full-time equivalent employment .....       |             |           | 10,690    |
| 2001 Reimbursable civilian full-time equivalent employment ..... | 11,523      | 11,568    |           |

BUILDINGS MAINTENANCE FUND

Program and Financing (in millions of dollars)

| Identification code 097-4931-0-4-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0801 Operations .....  | 365         | 335       | 290       |
| 0802 Pentagon Force Protection Agency .....                        | 48          | 63        | 52        |
| 0900 Total new obligations, unexpired accounts .....               | 413         | 398       | 342       |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....              | 36          | 46        | 46        |
| 1021 Recoveries of prior year unpaid obligations .....             | 14          |           |           |
| 1070 Unobligated balance (total) .....                             | 50          | 46        | 46        |
| Budget authority:  |             |           |           |
| Spending authority from offsetting collections, mandatory:         |             |           |           |
| 1800 Collected .....   | 336         | 398       | 342       |
| 1801 Change in uncollected payments, Federal sources .....         | 73          |           |           |
| 1850 Spending auth from offsetting collections, mand (total) ..... | 409         | 398       | 342       |
| 1900 Budget authority (total) .....                                | 409         | 398       | 342       |
| 1930 Total budgetary resources available .....                     | 459         | 444       | 388       |
| Memorandum (non-add) entries:                                      |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....              | 46          | 46        | 46        |
| <b>Change in obligated balance:</b>                                |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....              | 85          | 158       | 128       |
| 3010 New obligations, unexpired accounts .....                     | 413         | 398       | 342       |
| 3020 Outlays (gross) .....   | -326        | -428      | -383      |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....  | -14         |           |           |
| 3050 Unpaid obligations, end of year .....                         | 158         | 128       | 87        |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....  | -55         | -128      | -128      |
| 3070 Change in uncollected pymts, Fed sources, unexpired .....     | -73         |           |           |
| 3090 Uncollected pymts, Fed sources, end of year .....             | -128        | -128      | -128      |
| Memorandum (non-add) entries:                                      |             |           |           |
| 3100 Obligated balance, start of year .....                        | 30          | 30        |           |
| 3200 Obligated balance, end of year .....                          | 30          |           | -41       |
| <b>Budget authority and outlays, net:</b>                          |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross .....                                 | 409         | 398       | 342       |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority .....                    | 265         | 346       | 298       |
| 4101 Outlays from mandatory balances .....                         | 61          | 82        | 85        |

|  |      |      |      |
|--|------|------|------|
| 4110 Outlays, gross (total) .....                              | 326  | 428  | 383  |
| Offsets against gross budget authority and outlays:            |      |      |      |
| Offsetting collections (collected) from:                       |      |      |      |
| 4120 Federal sources .....                                     | -336 | -398 | -342 |
| Additional offsets against gross budget authority only:        |      |      |      |
| 4140 Change in uncollected pymts, Fed sources, unexpired ..... | -73  |      |      |
| 4160 Budget authority, net (mandatory) .....                   |      |      |      |
| 4170 Outlays, net (mandatory) .....                            | -10  | 30   | 41   |
| 4180 Budget authority, net (total) .....                       |      |      |      |
| 4190 Outlays, net (total) .....                                | -10  | 30   | 41   |

The Buildings Maintenance Fund was established in accordance with enactment of the 1994 Appropriations Conference Report for the General Services Administration and operates under the authority provided in 10 U.S.C. 2208. It provides for the operation, maintenance, protection and repair of 11 federally owned facilities, 19 delegated leased, and 54 non-delegated leased facilities occupied by the Department of War in the National Capital Region as well as the operation of the Mass Transit Benefit Program for those Department of War organizations in the National Capital Region.

Object Classification (in millions of dollars)

| Identification code 097-4931-0-4-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Reimbursable obligations:                                       |             |           |           |
| Personnel compensation:   |             |           |           |
| 11.1 Full-time permanent .....                                  | 18          | 15        | 16        |
| 11.5 Other personnel compensation .....                         | 3           | 1         | 2         |
| 11.9 Total personnel compensation .....                         | 21          | 16        | 18        |
| 12.1 Civilian personnel benefits .....                          | 7           | 6         | 5         |
| 21.0 Travel and transportation of persons .....                 | 26          | 8         | 14        |
| 23.1 Rental payments to GSA .....                               | 219         | 245       | 246       |
| 23.2 Rental payments to others .....                            | 4           |           |           |
| 23.3 Communications, utilities, and miscellaneous charges ..... | 4           |           |           |
| 25.1 Advisory and assistance services .....                     | 57          | 59        | 14        |
| 25.2 Other services from non-Federal sources .....              | 19          | 19        | 20        |
| 25.3 Other goods and services from Federal sources .....        | 4           |           |           |
| 25.4 Operation and maintenance of facilities .....              | 49          | 40        | 20        |
| 25.7 Operation and maintenance of equipment .....               | 1           | 1         | 1         |
| 26.0 Supplies and materials .....                               | 1           | 1         | 1         |
| 31.0 Equipment .....  | 2           | 3         | 3         |
| 99.0 Reimbursable obligations .....                             | 413         | 398       | 342       |
| 99.9 Total new obligations, unexpired accounts .....            | 413         | 398       | 342       |

Employment Summary

| Identification code 097-4931-0-4-051                             | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 2001 Reimbursable civilian full-time equivalent employment ..... | 166         | 166       | 134       |

DEFENSE COUNTERINTELLIGENCE AND SECURITY AGENCY WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

| Identification code 097-4932-0-4-051                                  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                               |             |           |           |
| 0810 Defense Counterintelligence and Security Agency Operations ..... | 1,987       | 1,877     | 1,803     |
| 0819 Reimbursable program activities, subtotal .....                  | 1,987       | 1,877     | 1,803     |
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....                 | 560         | 220       | 144       |
| 1021 Recoveries of prior year unpaid obligations .....                | 12          |           |           |
| 1070 Unobligated balance (total) .....                                | 572         | 220       | 144       |
| Budget authority:   |             |           |           |
| Spending authority from offsetting collections, discretionary:        |             |           |           |
| 1700 Collected .....  | 1,877       | 1,801     | 1,836     |
| 1701 Change in uncollected payments, Federal sources .....            | -242        |           |           |
| 1750 Spending auth from offsetting collections, disc (total) .....    | 1,635       | 1,801     | 1,836     |
| 1900 Budget authority (total) .....                                   | 1,635       | 1,801     | 1,836     |
| 1930 Total budgetary resources available .....                        | 2,207       | 2,021     | 1,980     |

|                                     |  |        |        |        |
|-------------------------------------|--|--------|--------|--------|
| Memorandum (non-add) entries:       |  |        |        |        |
| 1941                                | Unexpired unobligated balance, end of year .....             | 220    | 144    | 177    |
| <b>Change in obligated balance:</b> |  |        |        |        |
| Unpaid obligations:                 |  |        |        |        |
| 3000                                | Unpaid obligations, brought forward, Oct 1 .....             | 932    | 795    | 1,124  |
| 3010                                | New obligations, unexpired accounts .....                    | 1,987  | 1,877  | 1,803  |
| 3020                                | Outlays (gross) .....  | -2,112 | -1,548 | -2,006 |
| 3040                                | Recoveries of prior year unpaid obligations, unexpired ..... | -12    |        |        |
| 3050                                | Unpaid obligations, end of year .....                        | 795    | 1,124  | 921    |
| Uncollected payments:               |  |        |        |        |
| 3060                                | Uncollected pymts, Fed sources, brought forward, Oct 1 ..... | -533   | -291   | -291   |
| 3070                                | Change in uncollected pymts, Fed sources, unexpired .....    | 242    |        |        |
| 3090                                | Uncollected pymts, Fed sources, end of year .....            | -291   | -291   | -291   |
| Memorandum (non-add) entries:       |  |        |        |        |
| 3100                                | Obligated balance, start of year .....                       | 399    | 504    | 833    |
| 3200                                | Obligated balance, end of year .....                         | 504    | 833    | 630    |

|   |   |        |        |        |
|---|---|--------|--------|--------|
| <b>Budget authority and outlays, net:</b>               |   |        |        |        |
| Discretionary:  |   |        |        |        |
| 4000  | Budget authority, gross .....                                   | 1,635  | 1,801  | 1,836  |
| Outlays, gross:   |   |        |        |        |
| 4010  | Outlays from new discretionary authority .....                  | 1,373  | 882    | 900    |
| 4011  | Outlays from discretionary balances .....                       | 739    | 666    | 1,106  |
| 4020  | Outlays, gross (total) .....                                    | 2,112  | 1,548  | 2,006  |
| Offsets against gross budget authority and outlays:     |   |        |        |        |
| Offsetting collections (collected) from:                |   |        |        |        |
| 4030  | Federal sources .....   | -1,865 | -1,801 | -1,836 |
| 4033  | Non-Federal sources .....                                       | -12    |        |        |
| 4040  | Offsets against gross budget authority and outlays (total) .... | -1,877 | -1,801 | -1,836 |
| Additional offsets against gross budget authority only: |   |        |        |        |
| 4050  | Change in uncollected pymts, Fed sources, unexpired .....       | 242    |        |        |
| 4060  | Additional offsets against budget authority only (total) .....  | 242    |        |        |
| 4070  | Budget authority, net (discretionary) .....                     |        |        |        |
| 4080  | Outlays, net (discretionary) .....                              | 235    | -253   | 170    |
| 4180  | Budget authority, net (total) .....                             |        |        |        |
| 4190  | Outlays, net (total) .....                                      | 235    | -253   | 170    |

The Defense Counterintelligence and Security Agency Working Capital Fund finances the operations of the Defense Counterintelligence and Security Agency (DCSA). The Fund operates under the authority provided in 10 U.S.C. 2208. The Fund supports DCSA's mission to provide personnel security services for the Department of War and other Federal agencies.

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

|                                      |  |             |           |           |
|--------------------------------------|--|-------------|-----------|-----------|
| Identification code 097-4932-0-4-051 |  |             |           |           |
|                                      |  | 2025 actual | 2026 est. | 2027 est. |
| Reimbursable obligations:            |  |             |           |           |
| Personnel compensation:              |  |             |           |           |
| 11.1                                 | Full-time permanent .....                                  | 505         | 447       | 423       |
| 11.5                                 | Other personnel compensation .....                         | 39          | 25        | 23        |
| 11.9                                 | Total personnel compensation .....                         | 544         | 472       | 446       |
| 12.1                                 | Civilian personnel benefits .....                          | 192         | 170       | 161       |
| 21.0                                 | Travel and transportation of persons .....                 | 14          | 14        | 13        |
| 23.1                                 | Rental payments to GSA .....                               | 7           | 6         | 7         |
| 23.2                                 | Rental payments to others .....                            | 17          | 18        | 17        |
| 23.3                                 | Communications, utilities, and miscellaneous charges ..... | 140         | 121       | 133       |
| 24.0                                 | Printing and reproduction .....                            | 1           | 2         | 1         |
| 25.1                                 | Advisory and assistance services .....                     | 35          | 25        | 32        |
| 25.3                                 | Other goods and services from Federal sources .....        | 708         | 819       | 783       |
| 25.4                                 | Operation and maintenance of facilities .....              | 2           | 2         | 2         |
| 25.7                                 | Operation and maintenance of equipment .....               | 287         | 191       | 170       |
| 31.0                                 | Equipment .....  | 40          | 37        | 38        |
| 99.0                                 | Reimbursable obligations .....                             | 1,987       | 1,877     | 1,803     |
| 99.9                                 | Total new obligations, unexpired accounts .....            | 1,987       | 1,877     | 1,803     |

**Employment Summary**

|                                      |   |             |           |           |
|--------------------------------------|---|-------------|-----------|-----------|
| Identification code 097-4932-0-4-051 |   |             |           |           |
|                                      |   | 2025 actual | 2026 est. | 2027 est. |
| 2001                                 | Reimbursable civilian full-time equivalent employment ..... | 4,315       | 4,315     | 3,650     |

**TRUST FUNDS**

*Trust Funds*

VOLUNTARY SEPARATION INCENTIVE FUND

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

|                                      |  |             |           |           |
|--------------------------------------|--|-------------|-----------|-----------|
| Identification code 097-8335-0-7-051 |  | 2025 actual | 2026 est. | 2027 est. |
| 0100                                 | Balance, start of year .....                         | 36          | 30        | 22        |
| Receipts:                            |  |             |           |           |
| Current law:                         |  |             |           |           |
| 1140                                 | Payment to Voluntary Separation Incentive Fund ..... | 8           | 4         | 2         |
| 1140                                 | Earnings on Investments .....                        | 2           | 1         | 1         |
| 1199                                 | Total current law receipts .....                     | 10          | 5         | 3         |
| 1999                                 | Total receipts .....                                 | 10          | 5         | 3         |
| 2000                                 | Total: Balances and receipts .....                   | 46          | 35        | 25        |
| Appropriations:                      |  |             |           |           |
| Current law:                         |  |             |           |           |
| 2101                                 | Voluntary Separation Incentive Fund .....            | -10         | -5        | -3        |
| 2103                                 | Voluntary Separation Incentive Fund .....            | -9          | -8        | -7        |
| 2135                                 | Voluntary Separation Incentive Fund .....            | 3           |           |           |
| 2199                                 | Total current law appropriations .....               | -16         | -13       | -10       |
| 2999                                 | Total appropriations .....                           | -16         | -13       | -10       |
| 5099                                 | Balance, end of year .....                           | 30          | 22        | 15        |

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

|   |   |             |           |           |
|---|---|-------------|-----------|-----------|
| Identification code 097-8335-0-7-051    |   | 2025 actual | 2026 est. | 2027 est. |
| <b>Obligations by program activity:</b> |   |             |           |           |
| 0010                                    | Concept obligations .....   | 16          | 13        | 10        |
| 0900                                    | Total new obligations, unexpired accounts (object class 41.0) ..... | 16          | 13        | 10        |
| <b>Budgetary resources:</b>             |   |             |           |           |
| Budget authority:                       |   |             |           |           |
| Appropriations, mandatory:              |   |             |           |           |
| 1201                                    | Appropriation (special or trust fund) .....                         | 10          | 5         | 3         |
| 1203                                    | Appropriation (previously unavailable)(special or trust) ....       | 9           | 8         | 7         |
| 1235                                    | Appropriations precluded from obligation (special or trust) .....   | -3          |           |           |
| 1260                                    | Appropriations, mandatory (total) .....                             | 16          | 13        | 10        |
| 1930                                    | Total budgetary resources available .....                           | 16          | 13        | 10        |

**Change in obligated balance:**

|                               |  |     |     |     |
|-------------------------------|--|-----|-----|-----|
| Unpaid obligations:           |  |     |     |     |
| 3000                          | Unpaid obligations, brought forward, Oct 1 ..... | 1   | 1   | 1   |
| 3010                          | New obligations, unexpired accounts .....        | 16  | 13  | 10  |
| 3020                          | Outlays (gross) .....                            | -16 | -13 | -11 |
| 3050                          | Unpaid obligations, end of year .....            | 1   | 1   |     |
| Memorandum (non-add) entries: |  |     |     |     |
| 3100                          | Obligated balance, start of year .....           | 1   | 1   | 1   |
| 3200                          | Obligated balance, end of year .....             | 1   | 1   |     |

**Budget authority and outlays, net:**

|                 |  |    |    |    |
|-----------------|--|----|----|----|
| Mandatory:      |  |    |    |    |
| 4090            | Budget authority, gross .....              | 16 | 13 | 10 |
| Outlays, gross: |  |    |    |    |
| 4100            | Outlays from new mandatory authority ..... | 15 | 12 | 10 |
| 4101            | Outlays from mandatory balances .....      | 1  | 1  | 1  |
| 4110            | Outlays, gross (total) .....               | 16 | 13 | 11 |
| 4180            | Budget authority, net (total) .....        | 16 | 13 | 10 |
| 4190            | Outlays, net (total) .....                 | 16 | 13 | 11 |

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

|      |   |    |    |    |
|------|---|----|----|----|
| 5000 | Total investments, SOY: Federal securities: Par value ..... | 35 | 30 | 22 |
| 5001 | Total investments, EOY: Federal securities: Par value ..... | 30 | 22 | 14 |

Section 662 of the National Defense Authorization Act for 1992 and 1993, Public Law 102-190, established the Voluntary Separation Incentive (VSI) Fund to more effectively manage and account for the costs of the Voluntary Separation Incentive program. The VSI program provides annual payments to former active-duty servicemembers who voluntarily left service after serving more than six but less than 20 years. For all members who left service after December 31, 1992, the Department of War was required

VOLUNTARY SEPARATION INCENTIVE FUND—Continued

to deposit the total present value of their future VSI benefits into the VSI fund by the time authority to approve VSI benefits ended on December 31, 2001. DOW was also required to cover the unfunded benefits of former members who separated before January 1, 1993 through yearly, actuarially-determined Government contributions from the DOW military personnel appropriations. Permanent authority to make these payments is contained in section 8044 of the 1997 Defense Appropriations Act. The fund also receives interest on its investments.

HOST NATION SUPPORT FUND FOR RELOCATION

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 097-8337-0-7-051   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 0100 Balance, start of year  |             |           |           |
| Receipts:  |             |           |           |
| Current law:   |             |           |           |
| 1110 Contributions, Host National Support for U.S. Relocation Activities           | 83          | 85        | 86        |
| 1140 Earnings on Investments, Host National Support for U.S. Relocation Activities | 7           | 1         | 1         |
| 1140 Earnings on Investments, Support for U.S. Relocation to Guam Activities       | 59          | 3         | 1         |
| 1199 Total current law receipts  | 149         | 89        | 88        |
| 1999 Total receipts  | 149         | 89        | 88        |
| 2000 Total: Balances and receipts  | 149         | 89        | 88        |
| Appropriations:  |             |           |           |
| Current law:   |             |           |           |
| 2101 Host Nation Support Fund for Relocation                                       | -149        | -89       | -88       |
| 5099 Balance, end of year  |             |           |           |

Program and Financing (in millions of dollars)

| Identification code 097-8337-0-7-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0010 Concept Obligations Undistributed                             | 335         | 207       | 246       |
| 0900 Total new obligations, unexpired accounts (object class 41.0) | 335         | 207       | 246       |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1                    | 1,088       | 902       | 784       |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1201 Appropriation (special or trust fund)                         | 149         | 89        | 88        |
| 1900 Budget authority (total)                                      | 149         | 89        | 88        |
| 1930 Total budgetary resources available                           | 1,237       | 991       | 872       |
| Memorandum (non-add) entries:                                      |             |           |           |
| 1941 Unexpired unobligated balance, end of year                    | 902         | 784       | 626       |
| <b>Change in obligated balance:</b>                                |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1                    | 811         | 608       | 300       |
| 3010 New obligations, unexpired accounts                           | 335         | 207       | 246       |
| 3020 Outlays (gross)   | -538        | -515      | -546      |
| 3050 Unpaid obligations, end of year                               | 608         | 300       |           |
| Uncollected payments:  |             |           |           |
| 3060 Uncollected pymts, Fed sources, brought forward, Oct 1        | -6          | -6        | -6        |
| 3090 Uncollected pymts, Fed sources, end of year                   | -6          | -6        | -6        |
| Memorandum (non-add) entries:                                      |             |           |           |
| 3100 Obligated balance, start of year                              | 805         | 602       | 294       |
| 3200 Obligated balance, end of year                                | 602         | 294       | -6        |
| <b>Budget authority and outlays, net:</b>                          |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross                                       | 149         | 89        | 88        |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority                          | 59          | 71        | 72        |
| 4101 Outlays from mandatory balances                               | 479         | 444       | 474       |
| 4110 Outlays, gross (total)  | 538         | 515       | 546       |
| 4180 Budget authority, net (total)                                 | 149         | 89        | 88        |
| 4190 Outlays, net (total)  | 538         | 515       | 546       |

Memorandum (non-add) entries:

|  |       |     |     |
|--|-------|-----|-----|
| 5000 Total investments, SOY: Federal securities: Par value | 1,172 | 690 | 780 |
| 5001 Total investments, EOY: Federal securities: Par value | 690   | 780 | 637 |

Section 2350k of U.S.C. Title 10 established a trust fund for cash contributions from any nation in support of relocation of elements of the Armed Forces from or to any location within that nation. The Host Nation Support for Relocation account is financed through these cash contributions and interest accrued on the cash balances. Funds may be used to defray costs incurred in connection with the relocation for which the contribution was made.

DEPARTMENT OF DEFENSE GENERAL GIFT FUND

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 097-8163-0-7-051   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 0100 Balance, start of year  |             |           |           |
| Receipts:  |             |           |           |
| Current law:   |             |           |           |
| 1130 Contributions, Department of Defense General Gift Fund Deposits, Department |             | 130       | 1         |
| 2000 Total: Balances and receipts  |             | 130       | 1         |
| Appropriations:  |             |           |           |
| Current law:   |             |           |           |
| 2101 Department of Defense General Gift Fund                                     |             | -130      | -1        |
| 5099 Balance, end of year  |             |           |           |

Program and Financing (in millions of dollars)

| Identification code 097-8163-0-7-051                               | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>                            |             |           |           |
| 0010 Concept obligations   |             | 130       | 1         |
| 0900 Total new obligations, unexpired accounts (object class 25.3) |             | 130       | 1         |
| <b>Budgetary resources:</b>  |             |           |           |
| Unobligated balance:   |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1                    | 7           | 7         | 7         |
| Budget authority:  |             |           |           |
| Appropriations, mandatory:   |             |           |           |
| 1201 Appropriation (special or trust fund)                         |             | 130       | 1         |
| 1930 Total budgetary resources available                           | 7           | 137       | 8         |
| Memorandum (non-add) entries:                                      |             |           |           |
| 1941 Unexpired unobligated balance, end of year                    | 7           | 7         | 7         |
| <b>Change in obligated balance:</b>                                |             |           |           |
| Unpaid obligations:  |             |           |           |
| 3010 New obligations, unexpired accounts                           |             | 130       | 1         |
| 3020 Outlays (gross)   |             | -130      | -1        |
| <b>Budget authority and outlays, net:</b>                          |             |           |           |
| Mandatory:   |             |           |           |
| 4090 Budget authority, gross                                       |             | 130       | 1         |
| Outlays, gross:  |             |           |           |
| 4100 Outlays from new mandatory authority                          |             | 130       | 1         |
| 4180 Budget authority, net (total)                                 |             | 130       | 1         |
| 4190 Outlays, net (total)  |             | 130       | 1         |

OTHER DOD TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

| Identification code 021-9971-0-7-051   | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| 0100 Balance, start of year  |             | 1         | 1         |
| Receipts:  |             |           |           |
| Current law:   |             |           |           |
| 1130 Payments from Lessee, Heritage Center for the National Museum of the United States Army |             | 1         | 1         |
| 1130 Deposits, Other DOD Trust Funds   | 56          | 53        | 53        |
| 1140 Interest, Other DOD Trust Funds   |             | 1         | 1         |
| 1140 Proceeds, Ships' Stores Profit, Navy  | 8           | 13        | 15        |

|                 |  |     |     |     |
|-----------------|--|-----|-----|-----|
| 1199            | Total current law receipts .....       | 64  | 68  | 70  |
| 1999            | Total receipts .....                   | 64  | 68  | 70  |
| 2000            | Total: Balances and receipts .....     | 64  | 69  | 71  |
| Appropriations: |  |     |     |     |
| Current law:    |  |     |     |     |
| 2101            | Other DOD Trust Funds .....            | -65 | -68 | -70 |
| 2103            | Other DOD Trust Funds .....            | 1   | 1   | 1   |
| 2132            | Other DOD Trust Funds .....            | 1   | 1   | 1   |
| 2199            | Total current law appropriations ..... | -64 | -68 | -70 |
| 2999            | Total appropriations .....             | -64 | -68 | -70 |
| 5098            | Rounding adjustment .....              | 1   |     |     |
| 5099            | Balance, end of year .....             | 1   | 1   | 1   |

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

|                                      |             |           |           |
|--------------------------------------|-------------|-----------|-----------|
| Identification code 021-9971-0-7-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|

|   |    |    |    |
|---|----|----|----|
| <b>Obligations by program activity:</b> |    |    |    |
| 0010 Other DoD trust funds .....        | 65 | 68 | 70 |

|  |    |    |    |
|--|----|----|----|
| <b>Budgetary resources:</b>                            |    |    |    |
| Unobligated balance:                                   |    |    |    |
| 1000 Unobligated balance brought forward, Oct 1 .....  | 94 | 94 | 94 |
| 1021 Recoveries of prior year unpaid obligations ..... | 1  |    |    |
| 1070 Unobligated balance (total) .....                 | 95 | 94 | 94 |

|  |     |     |     |
|--|-----|-----|-----|
| Budget authority:  |     |     |     |
| Appropriations, mandatory:   |     |     |     |
| 1201 Appropriation (special or trust fund) .....   | 65  | 68  | 70  |
| 1203 Appropriation (previously unavailable)(special or trust) ....                         | 1   | 1   |     |
| 1232 Appropriations and/or unobligated balance of appropriations temporarily reduced ..... | -1  | -1  | -1  |
| 1260 Appropriations, mandatory (total) .....   | 64  | 68  | 70  |
| 1900 Budget authority (total) .....  | 64  | 68  | 70  |
| 1930 Total budgetary resources available .....   | 159 | 162 | 164 |
| Memorandum (non-add) entries:  |     |     |     |
| 1941 Unexpired unobligated balance, end of year .....                                      | 94  | 94  | 94  |

|   |     |     |     |
|---|-----|-----|-----|
| <b>Change in obligated balance:</b>                               |     |     |     |
| Unpaid obligations:   |     |     |     |
| 3000 Unpaid obligations, brought forward, Oct 1 .....             | 21  | 17  | 10  |
| 3010 New obligations, unexpired accounts .....                    | 65  | 68  | 70  |
| 3020 Outlays (gross) .....  | -68 | -75 | -71 |
| 3040 Recoveries of prior year unpaid obligations, unexpired ..... | -1  |     |     |
| 3050 Unpaid obligations, end of year .....                        | 17  | 10  | 9   |
| Memorandum (non-add) entries:                                     |     |     |     |
| 3100 Obligated balance, start of year .....                       | 21  | 17  | 10  |
| 3200 Obligated balance, end of year .....                         | 17  | 10  | 9   |

|   |    |    |    |
|---|----|----|----|
| <b>Budget authority and outlays, net:</b>       |    |    |    |
| Mandatory:                                      |    |    |    |
| 4090 Budget authority, gross .....              | 64 | 68 | 70 |
| Outlays, gross:                                 |    |    |    |
| 4100 Outlays from new mandatory authority ..... | 8  | 50 | 51 |
| 4101 Outlays from mandatory balances .....      | 60 | 25 | 20 |
| 4110 Outlays, gross (total) .....               | 68 | 75 | 71 |
| 4180 Budget authority, net (total) .....        | 64 | 68 | 70 |
| 4190 Outlays, net (total) .....                 | 68 | 75 | 71 |

|  |   |   |   |
|--|---|---|---|
| <b>Memorandum (non-add) entries:</b>                             |   |   |   |
| 5000 Total investments, SOY: Federal securities: Par value ..... | 7 | 6 | 5 |
| 5001 Total investments, EOY: Federal securities: Par value ..... | 6 | 5 | 5 |

This fund includes gifts and bequests limited to specific purposes by the donors. In addition, it accounts for gifts and bequests, not limited to specific use by the donors, which may be used for purposes as determined by the Secretaries of the Army, Navy, and Air Force.

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

|                                      |             |           |           |
|--------------------------------------|-------------|-----------|-----------|
| Identification code 021-9971-0-7-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|

|   |    |    |    |
|---|----|----|----|
| Direct obligations:                             |    |    |    |
| 26.0 Supplies and materials .....               | 10 |    |    |
| 31.0 Equipment .....                            | 7  |    |    |
| 41.0 Grants, subsidies, and contributions ..... | 48 | 68 | 70 |

|  |    |    |    |
|--|----|----|----|
| 99.9 Total new obligations, unexpired accounts ..... | 65 | 68 | 70 |
|--|----|----|----|

NATIONAL SECURITY EDUCATION TRUST FUND

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

|   |             |           |           |
|---|-------------|-----------|-----------|
| Identification code 097-8168-0-7-051    | 2025 actual | 2026 est. | 2027 est. |
| 0100 Balance, start of year .....       | 1           | 2         | 2         |
| 0198 Reconciliation adjustment .....    | 1           |           |           |
| 0199 Balance, start of year .....       | 2           | 2         | 2         |
| 2000 Total: Balances and receipts ..... | 2           | 2         | 2         |
| 5099 Balance, end of year .....         | 2           | 2         | 2         |

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

|                                      |             |           |           |
|--------------------------------------|-------------|-----------|-----------|
| Identification code 097-8168-0-7-051 | 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 | 2 | 2 |
| 5001 Total investments, EOY: Federal securities: Par value ..... | 2 | 2 | 2 |

FOREIGN NATIONAL EMPLOYEES SEPARATION PAY

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

|   |             |           |           |
|---|-------------|-----------|-----------|
| Identification code 097-8165-0-7-051                            | 2025 actual | 2026 est. | 2027 est. |
| 0100 Balance, start of year .....                               |             |           |           |
| Receipts:   |             |           |           |
| Current law:  |             |           |           |
| 1140 Foreign National Employees Separation Pay Trust Fund ..... | 2           | 2         | 2         |
| 2000 Total: Balances and receipts .....                         | 2           | 2         | 2         |
| Appropriations:   |             |           |           |
| Current law:  |             |           |           |
| 2101 Foreign National Employees Separation Pay .....            | -2          | -2        | -2        |
| 5099 Balance, end of year .....                                 |             |           |           |

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

|                                      |             |           |           |
|--------------------------------------|-------------|-----------|-----------|
| Identification code 097-8165-0-7-051 | 2025 actual | 2026 est. | 2027 est. |
|--------------------------------------|-------------|-----------|-----------|

**Obligations by program activity:**

|  |   |   |   |
|--|---|---|---|
| 0010 Concept obligations .....   | 2 | 2 | 2 |
| 0900 Total new obligations, unexpired accounts (object class 13.0) ..... | 2 | 2 | 2 |

**Budgetary resources:**

|   |   |   |   |
|---|---|---|---|
| Unobligated balance:                                  |   |   |   |
| 1000 Unobligated balance brought forward, Oct 1 ..... | 4 | 4 | 4 |
| 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 .....        | 6 | 6 | 6 |
| Memorandum (non-add) entries:                         |   |   |   |
| 1941 Unexpired unobligated balance, end of year ..... | 4 | 4 | 4 |

**Change in obligated balance:**

|   |     |      |      |
|---|-----|------|------|
| Unpaid obligations:                                   |     |      |      |
| 3000 Unpaid obligations, brought forward, Oct 1 ..... | 651 | 649  | 428  |
| 3010 New obligations, unexpired accounts .....        | 2   | 2    | 2    |
| 3020 Outlays (gross) .....                            | -4  | -223 | -176 |
| 3050 Unpaid obligations, end of year .....            | 649 | 428  | 254  |
| Memorandum (non-add) entries:                         |     |      |      |
| 3100 Obligated balance, start of year .....           | 651 | 649  | 428  |
| 3200 Obligated balance, end of year .....             | 649 | 428  | 254  |

**Budget authority and outlays, net:**

|                                    |   |   |   |
|------------------------------------|---|---|---|
| Mandatory:                         |   |   |   |
| 4090 Budget authority, gross ..... | 2 | 2 | 2 |

FOREIGN NATIONAL EMPLOYEES SEPARATION PAY—Continued  
Program and Financing—Continued

| Identification code 097-8165-0-7-051       | 2025 actual | 2026 est. | 2027 est. |
|--|-------------|-----------|-----------|
| Outlays, gross:                            |             |           |           |
| 4101 Outlays from mandatory balances ..... | 4           | 223       | 176       |
| 4180 Budget authority, net (total) .....   | 2           | 2         | 2         |
| 4190 Outlays, net (total) .....            | 4           | 223       | 176       |

This account funds separation payments for foreign nationals who are either employed by the Department of War or by a foreign government for the benefit of the Department of War. The payments are determined according to the applicable labor laws of the various countries.

COMMISSARY STORES SURCHARGE PROGRAM

Program and Financing (in millions of dollars)

| Identification code 097-8164-0-8-051  | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| <b>Obligations by program activity:</b>   |             |           |           |
| 0801 Commissary Stores Surcharge Program .....  | 250         | 260       | 350       |
| <b>Budgetary resources:</b>   |             |           |           |
| Unobligated balance:  |             |           |           |
| 1000 Unobligated balance brought forward, Oct 1 .....   | 107         | 109       | 109       |
| 1021 Recoveries of prior year unpaid obligations .....  | 9           |           |           |
| 1070 Unobligated balance (total) .....  | 116         | 109       | 109       |
| Budget authority:   |             |           |           |
| Spending authority from offsetting collections, mandatory:  |             |           |           |
| 1800 Collected .....  | 246         | 260       | 350       |
| 1802 Offsetting collections (previously unavailable) .....  | 18          |           |           |
| 1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced ..... | -21         |           | -26       |
| 1850 Spending auth from offsetting collections, mand (total) .....  | 243         | 260       | 324       |
| 1900 Budget authority (total) .....   | 243         | 260       | 324       |
| 1930 Total budgetary resources available .....  | 359         | 369       | 433       |
| Memorandum (non-add) entries:   |             |           |           |
| 1941 Unexpired unobligated balance, end of year .....   | 109         | 109       | 83        |
| <b>Change in obligated balance:</b>   |             |           |           |
| Unpaid obligations:   |             |           |           |
| 3000 Unpaid obligations, brought forward, Oct 1 .....   | 280         | 294       | 349       |
| 3010 New obligations, unexpired accounts .....  | 250         | 260       | 350       |
| 3020 Outlays (gross) .....  | -227        | -205      | -233      |
| 3040 Recoveries of prior year unpaid obligations, unexpired .....   | -9          |           |           |
| 3050 Unpaid obligations, end of year .....  | 294         | 349       | 466       |
| Memorandum (non-add) entries:   |             |           |           |
| 3100 Obligated balance, start of year .....   | 280         | 294       | 349       |
| 3200 Obligated balance, end of year .....   | 294         | 349       | 466       |
| <b>Budget authority and outlays, net:</b>   |             |           |           |
| Mandatory:  |             |           |           |
| 4090 Budget authority, gross .....  | 243         | 260       | 324       |
| Outlays, gross:   |             |           |           |
| 4100 Outlays from new mandatory authority .....   |             | 16        | -5        |
| 4101 Outlays from mandatory balances .....  | 227         | 189       | 238       |
| 4110 Outlays, gross (total) .....   | 227         | 205       | 233       |
| Offsets against gross budget authority and outlays:   |             |           |           |
| Offsetting collections (collected) from:  |             |           |           |
| 4123 Non-Federal sources .....  | -246        | -260      | -350      |
| 4180 Budget authority, net (total) .....  | -3          |           | -26       |
| 4190 Outlays, net (total) .....   | -19         | -55       | -117      |
| <b>Memorandum (non-add) entries:</b>  |             |           |           |
| 5090 Unexpired unavailable balance, SOY: Offsetting collections .....   | 18          | 21        | 21        |
| 5092 Unexpired unavailable balance, EOY: Offsetting collections .....   | 21          | 21        | 47        |

The Commissary Surcharge Collections Trust Fund was established in 1992 as a result of the consolidation of Defense Commissaries. The fund pays commissary costs to acquire (including leases), construct, convert, expand, improve, repair, maintain, and equip the physical infrastructure of commissary stores and central processing facilities of the Defense Commissary system. Surcharge funds are also utilized for real property, environmental evaluation, and construction costs including costs for surveys, ad-

ministration, overhead, planning, and design. Per 10 U.S.C. 2484 the fund may be supplemented with Commissary profit margins resulting from improved management practices and the variable pricing program. The statute (10 U.S.C. 2484) also prescribes costs which may be financed by the fund.

Object Classification (in millions of dollars)

| Identification code 097-8164-0-8-051                            | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Reimbursable obligations:                                       |             |           |           |
| 23.2 Rental payments to others .....                            | 2           |           |           |
| 23.3 Communications, utilities, and miscellaneous charges ..... |             | 2         | 2         |
| 25.3 Other goods and services from Federal sources .....        |             | 15        | 15        |
| 25.4 Operation and maintenance of facilities .....              | 67          | 84        | 125       |
| 25.7 Operation and maintenance of equipment .....               | 93          | 76        | 125       |
| 26.0 Supplies and materials .....                               | 3           | 51        | 51        |
| 31.0 Equipment .....  | 42          |           |           |
| 32.0 Land and structures .....                                  | 43          | 32        | 32        |
| 99.0 Reimbursable obligations .....                             | 250         | 260       | 350       |
| 99.9 Total new obligations, unexpired accounts .....            | 250         | 260       | 350       |

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

|   | 2025 actual | 2026 est. | 2027 est. |
|---|-------------|-----------|-----------|
| Offsetting receipts from the public:  |             |           |           |
| 017-143517 General Fund Proprietary Interest Receipts, not Otherwise Classified, Navy .....                         | 19          | 1         | 1         |
| 017-304117 Recoveries under the Foreign Military Sales Program, Navy .....  | 20          | 20        | 20        |
| 017-321017 General Fund Proprietary Receipts, not Otherwise Classified, Navy .....                                  | 94          | 95        | 95        |
| 021-301900 Recoveries for Government Property Lost or Damaged .....   | 28          | 28        | 29        |
| 021-304121 Recoveries under the Foreign Military Sales Program, Army .....  | 29          | 30        | 30        |
| 021-321021 General Fund Proprietary Receipts, not Otherwise Classified, Army .....                                  | 339         | 340       | 340       |
| 057-143557 General Fund Proprietary Interest Receipts, not Otherwise Classified, Air Force .....                    | 1           | 2         | 2         |
| 057-304157 Recoveries under the Foreign Military Sales Program, Air Force .....                                     | 36          | 37        | 38        |
| 057-321057 General Fund Proprietary Receipts, not Otherwise Classified, Air Force .....                             | 154         | 155       | 155       |
| 097-184000 Rent of Equipment and Other Personal Property .....  |             | 1         | 1         |
| 097-223600 Sale of Certain Materials in National Defense Stockpile .....  |             | 1         | 1         |
| 097-246200 Deposits for Survivor Annuity Benefits .....   | 27          | 28        | 29        |
| 097-265197 Sale of Scrap and Salvage Materials .....  | 1           | 1         | 1         |
| 097-269230 Defense Production Act, Downward Reestimates of Subsidies .....  |             | 21        |           |
| 097-276130 Family Housing Improvement Fund, Downward Reestimates of Subsidies .....                                 | 35          | 69        |           |
| 097-304197 Recoveries under the Foreign Military Sales Program, Defense Agencies .....                              | 111         | 110       | 110       |
| 097-321097 General Fund Proprietary Receipts, not Otherwise Classified, Defense Agencies .....                      | 139         | 140       | 141       |
| General Fund Offsetting receipts from the public .....  | 1,033       | 1,079     | 993       |
| Intragovernmental payments:   |             |           |           |
| 017-388517 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Navy .....             | 75          | 75        | 76        |
| 021-311300 Collections of Recoveries and Refunds from Cancelled Accounts .....                                      |             | 1         | 1         |
| 021-388521 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Army .....             | 41          | 42        | 43        |
| 057-388557 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Air Force .....        | 98          | 32        | 33        |
| 097-388597 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Defense Agencies ..... | 24          | 25        | 25        |
| General Fund Intragovernmental payments .....   | 238         | 175       | 178       |

ADMINISTRATIVE PROVISIONS

SEC. 101. None of the funds made available in this title shall be expended for payments under a cost-plus-a-fixed-fee contract for construction, where cost estimates exceed \$25,000, to be performed within the United States, except Alaska, without

the specific approval in writing of the Secretary of Defense setting forth the reasons therefor.

SEC. 102. Funds made available in this title for construction shall be available for hire of passenger motor vehicles.

SEC. 103. Funds made available in this title for construction may be used for advances to the Federal Highway Administration, Department of Transportation, for the construction of access roads as authorized by section 210 of title 23, United States Code, when projects authorized therein are certified as important to the national defense by the Secretary of Defense.

SEC. 104. None of the funds made available in this title may be used to begin construction of new bases in the United States for which specific appropriations have not been made.

SEC. 105. None of the funds made available in this title shall be used for purchase of land or land easements in excess of 100 percent of the value as determined by the Army Corps of Engineers or the Naval Facilities Engineering Command, except: (1) where there is a determination of value by a Federal court; (2) purchases negotiated by the Attorney General or the designee of the Attorney General; (3) where the estimated value is less than \$25,000; or (4) as otherwise determined by the Secretary of Defense to be in the public interest.

SEC. 106. None of the funds made available in this title shall be used to: (1) acquire land; (2) provide for site preparation; or (3) install utilities for any family housing, except housing for which funds have been made available in annual Acts making appropriations for military construction.

SEC. 107. None of the funds made available in this title for minor construction may be used to transfer or relocate any activity from one base or installation to another, without prior notification to the Committees on Appropriations of both Houses of Congress.

SEC. 108. None of the funds made available in this title may be used for the procurement of steel for any construction project or activity for which American steel producers, fabricators, and manufacturers have been denied the opportunity to compete for such steel procurement.

SEC. 109. None of the funds available to the Department of Defense for military construction or family housing during the current fiscal year may be used to pay real property taxes in any foreign nation.

SEC. 110. None of the funds made available in this title may be used to initiate a new installation overseas without prior notification to the Committees on Appropriations of both Houses of Congress.

SEC. 111. None of the funds made available in this title may be obligated for architect and engineer contracts estimated by the Government to exceed \$500,000 for projects to be accomplished in Japan, in any North Atlantic Treaty Organization member country, or in countries bordering the Arabian Gulf, unless such contracts are awarded to United States firms or United States firms in joint venture with host nation firms.

SEC. 112. None of the funds made available in this title for military construction in the United States territories and possessions in the Pacific and on Kwajalein Atoll, or in countries bordering the Arabian Gulf, may be used to award any contract estimated by the Government to exceed \$1,000,000 to a foreign contractor: *Provided*, That this section shall not be applicable to contract awards for which the lowest responsive and responsible bid of a United States contractor exceeds the lowest responsive and responsible bid of a foreign contractor by greater than 20 percent: *Provided further*, That this section shall not apply to contract awards for military construction on Kwajalein Atoll for which the lowest responsive and responsible bid is submitted by a Marshallese contractor.

SEC. 113. The Secretary of Defense shall inform the appropriate committees of both Houses of Congress, including the Committees on Appropriations, of plans and scope of any proposed military exercise involving United States personnel 30 days prior to its occurring, if amounts expended for construction, either temporary or permanent, are anticipated to exceed \$100,000.

SEC. 114. Funds appropriated to the Department of Defense for construction in prior years shall be available for construction authorized for each such military department by the authorizations enacted into law during the current session of Congress.

SEC. 115. For military construction or family housing projects that are being completed with funds otherwise expired or lapsed for obligation, expired or lapsed funds may be used to pay the cost of associated supervision, inspection, overhead, engineering and design on those projects and on subsequent claims, if any.

SEC. 116. Notwithstanding any other provision of law, any funds made available to a military department or defense agency for the construction of military projects may be obligated for a military construction or family housing project or contract, or for any portion of such a project or contract, at any time before the end of the fourth fiscal year after the fiscal year for which funds for such project were made available, if the funds obligated for such project: (1) are obligated from funds

available for military construction projects; and (2) do not exceed the amount appropriated for such project, plus any amount by which the cost of such project is increased pursuant to law: *Provided*, That funds may be obligated under this section at any time before the end of fiscal year 2028 for fiscal year 2017, 2018, 2019, and 2020 military construction projects for which project authorization has not lapsed or for which authorization is extended for fiscal year 2027 by a National Defense Authorization Act.

(INCLUDING TRANSFER OF FUNDS)

SEC. 117. Subject to 30 days prior notification, or 14 days for a notification provided in an electronic medium pursuant to sections 480 and 2883 of title 10, United States Code, to the Committees on Appropriations of both Houses of Congress, such additional amounts as may be determined by the Secretary of Defense may be transferred to: (1) the Department of Defense Family Housing Improvement Fund from amounts appropriated for construction in "Family Housing" accounts, to be merged with and to be available for the same purposes and for the same period of time as amounts appropriated directly to the Fund; or (2) the Department of Defense Military Unaccompanied Housing Improvement Fund from amounts appropriated for construction of military unaccompanied housing in "Military Construction" accounts, to be merged with and to be available for the same purposes and for the same period of time as amounts appropriated directly to the Fund: *Provided*, That appropriations made available to the Funds shall be available to cover the costs, as defined in section 502(5) of the Congressional Budget Act of 1974, of direct loans or loan guarantees issued by the Department of Defense pursuant to the provisions of subchapter IV of chapter 169 of title 10, United States Code, pertaining to alternative means of acquiring and improving military family housing, military unaccompanied housing, and supporting facilities.

(INCLUDING TRANSFER OF FUNDS)

SEC. 118. In addition to any other transfer authority available to the Department of Defense, amounts may be transferred from the Department of Defense Base Closure Account to the fund established by section 1013(d) of the Demonstration Cities and Metropolitan Development Act of 1966 (42 U.S.C. 3374) to pay for expenses associated with the Homeowners Assistance Program incurred under 42 U.S.C. 3374(a)(1)(A). Any amounts transferred shall be merged with and be available for the same purposes and for the same time period as the fund to which transferred.

SEC. 119. Notwithstanding any other provision of law, funds made available in this title for operation and maintenance of family housing shall be the exclusive source of funds for repair and maintenance of all family housing units, including general or flag officer quarters: *Provided*, That not more than \$35,000 per unit may be spent annually for the maintenance and repair of any general or flag officer quarters without 30 days prior notification, or 14 days for a notification provided in an electronic medium pursuant to sections 480 and 2883 of title 10, United States Code, to the Committees on Appropriations of both Houses of Congress, except that an after-the-fact notification shall be submitted if the limitation is exceeded solely due to costs associated with environmental remediation that could not be reasonably anticipated at the time of the budget submission: *Provided further*, That the Under Secretary of Defense (Comptroller) is to report annually to the Committees on Appropriations of both Houses of Congress all operation and maintenance expenditures for each individual general or flag officer quarters for the prior fiscal year.

SEC. 120. Amounts contained in the Ford Island Improvement Account established by subsection (h) of section 2814 of title 10, United States Code, are appropriated and shall be available until expended for the purposes specified in subsection (i)(1) of such section or until transferred pursuant to subsection (i)(3) of such section.

(INCLUDING TRANSFER OF FUNDS)

SEC. 121. During the 5-year period after appropriations available in this Act to the Department of Defense for military construction and family housing operation and maintenance and construction have expired for obligation, upon a determination that such appropriations will not be necessary for the liquidation of obligations or for making authorized adjustments to such appropriations for obligations incurred during the period of availability of such appropriations, unobligated balances of such appropriations may be transferred into the appropriation "Foreign Currency Fluctuations, Construction, Defense", to be merged with and to be available for the same time period and for the same purposes as the appropriation to which transferred.

(INCLUDING TRANSFER OF FUNDS)

SEC. 122. Amounts appropriated or otherwise made available in an account funded under the headings in this title may be transferred among projects and activities within the account in accordance with the reprogramming guidelines for military construction and family housing construction contained in Department of Defense Financial Management Regulation 7000.14-R, Volume 3, Chapter 7, of April 2021, as in effect on the date of enactment of this Act.

【SEC. 123. None of the funds made available in this title may be obligated or expended for planning and design and construction of projects at Arlington National Cemetery.】

【SEC. 124. For an additional amount for the accounts and in the amounts specified, to remain available until September 30, 2030:

- "Military Construction, Army", \$144,000,000;
- "Military Construction, Army National Guard", \$15,500,000;
- "Military Construction, Air National Guard", \$11,000,000; and
- "Military Construction, Army Reserve", \$15,000,000:

*Provided*, That such funds may only be obligated to carry out construction and cost to complete projects identified in the respective military department's unfunded priority list for fiscal year 2025 or 2026 submitted to Congress: *Provided further*, That such projects are subject to authorization prior to obligation and expenditure of funds to carry out construction: *Provided further*, That not later than 60 days after enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.】

【SEC. 125. All amounts appropriated to the "Department of Defense—Military Construction, Army", "Department of Defense—Military Construction, Navy and Marine Corps", "Department of Defense—Military Construction, Air Force", and "Department of Defense—Military Construction, Defense-Wide" accounts pursuant to the authorization of appropriations in a National Defense Authorization Act specified for fiscal year 2026 in the funding table in section 4601 of that Act shall be immediately available and allotted to contract for the full scope of authorized projects.】

【SEC. 126. Notwithstanding section 116 of this Act, funds made available in this Act or any available unobligated balances from prior appropriations Acts may be obligated before October 1, 2027 for fiscal year 2017, 2018, 2019, and 2020 military construction projects for which project authorization has not lapsed or for which authorization is extended for fiscal year 2026 by a National Defense Authorization Act: *Provided*, That no amounts may be obligated pursuant to this section from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.】

SEC. 【127】120. For the purposes of this Act, the term "congressional defense committees" means the Committees on Armed Services of the House of Representatives and the Senate, the Subcommittee on Military Construction and Veterans Affairs of the Committee on Appropriations of the Senate, and the Subcommittee on Military Construction and Veterans Affairs of the Committee on Appropriations of the House of Representatives.

【SEC. 128. For an additional amount for the accounts and in the amounts specified for design for child development centers, to remain available until September 30, 2030:

- "Military Construction, Army", \$5,000,000;
- "Military Construction, Navy and Marine Corps", \$5,000,000; and
- "Military Construction, Air Force", \$5,000,000:

*Provided*, That not later than 60 days after the date of enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.】

【SEC. 129. For an additional amount for the accounts and in the amounts specified for design for barracks, to remain available until September 30, 2030:

- "Military Construction, Army", \$5,000,000;
- "Military Construction, Navy and Marine Corps", \$5,000,000; and
- "Military Construction, Air Force", \$5,000,000:

*Provided*, That not later than 60 days after the date of enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.】

【SEC. 130. For an additional amount for the accounts and in the amounts specified for unspecified minor construction for demolition, to remain available until September 30, 2030:

- "Military Construction, Army", \$10,000,000;
- "Military Construction, Navy and Marine Corps", \$25,000,000; and
- "Military Construction, Air Force", \$10,000,000:】

【*Provided*, That not later than 60 days after the date of enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.】

【SEC. 131. None of the funds made available by this Act may be used to carry out the closure or realignment of the United States Naval Station, Guantánamo Bay, Cuba.】

SEC. 【132】121. Notwithstanding limitations in this and prior Acts on the obligation or expenditure of military construction appropriations for planning and design and construction of projects at Arlington National Cemetery, unobligated funds available to the Department of the Army for military construction projects may be obligated for access road projects at Arlington National Cemetery that have been authorized in accordance with section 210 of title 23, United State Code. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

## TITLE VIII—GENERAL PROVISIONS

SEC. 8001. No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes not authorized by the Congress.

SEC. 8002. During the current fiscal year, provisions of law prohibiting the payment of compensation to, or employment of, any person not a citizen of the United States shall not apply to personnel of the Department of Defense: *Provided*, That salary increases granted to direct and indirect hire foreign national employees of the Department of Defense funded by this Act shall not be at a rate in excess of the percentage increase authorized by law for civilian employees of the Department of Defense whose pay is computed under the provisions of section 5332 of title 5, United States Code, or at a rate in excess of the percentage increase provided by the appropriate host nation to its own employees, whichever is higher: *Provided further*, That this section shall not apply to Department of Defense foreign service national employees serving at United States diplomatic missions whose pay is set by the Department of State under the Foreign Service Act of 1980: *Provided further*, That the limitations of this provision shall not apply to foreign national employees of the Department of Defense in the Republic of Turkey.

SEC. 8003. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year, unless expressly so provided herein.

### (TRANSFER OF FUNDS)

SEC. 8004. Upon determination by the Secretary of Defense that such action is necessary in the national interest, the Secretary may, with the approval of the Director of the Office of Management and Budget, transfer not to exceed \$10,000,000,000 of working capital funds of the Department of Defense or funds made available in this Act to the Department of Defense for military functions (except military construction) between such appropriations or funds or any subdivision thereof, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: *Provided*, That the Secretary of Defense shall notify the Congress promptly of all transfers made pursuant to this authority or any other authority in this Act: *Provided further*, That transfers among military personnel appropriations shall not be taken into account for purposes of the limitation on the amount of funds that may be transferred under this section.

SEC. 8005. (a) Not later than 60 days after the date of the enactment of this Act, the Department of Defense shall submit a report to the congressional defense committees to establish the baseline for application of reprogramming and transfer authorities for fiscal year 2027: *Provided*, That the report shall include—

- (1) a table for each appropriation with a separate column to display the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level;
- (2) a delineation in the table for each appropriation both by budget activity and program, project, and activity as detailed in the Budget Appendix; and
- (3) an identification of items of special congressional interest.

(b) Notwithstanding section 8004 of this Act, none of the funds provided in this Act shall be available for reprogramming or transfer until the report identified in subsection (a) is submitted to the congressional defense committees, unless the Secretary of Defense certifies in writing to the congressional defense committees that such reprogramming or transfer is necessary as an emergency requirement: *Provided*, That this subsection shall not apply to transfers from the following appropriations accounts:

- (1) "Environmental Restoration, Army";
- (2) "Environmental Restoration, Navy";
- (3) "Environmental Restoration, Air Force";
- (4) "Environmental Restoration, Defense-Wide";
- (5) "Environmental Restoration, Formerly Used Defense Sites";
- (6) "Shipbuilding and Conversion, Navy—Columbia Class Submarine (AP)" and "Shipbuilding and Conversion, Navy—Columbia Class Submarine", for transfers to the National Sea-Based Deterrence Fund, pursuant to section 2218a of title 10, United States Code; and
- (7) "Drug Interdiction and Counter-drug Activities, Defense".

## (TRANSFER OF FUNDS)

SEC. 8006. During the current fiscal year, cash balances in working capital funds of the Department of Defense established pursuant to section 2208 of title 10, United States Code, may be maintained in only such amounts as are necessary at any time for cash disbursements to be made from such funds: Provided, That transfers may be made between such funds: Provided further, That transfers may be made between working capital funds and the "Foreign Currency Fluctuations, Defense" appropriation and the "Operation and Maintenance" appropriation accounts in such amounts as may be determined by the Secretary of Defense, with the approval of the Director of the Office of Management and Budget, except that such transfers may not be made unless the Secretary of Defense has notified the Congress of the proposed transfer: Provided further, That except in amounts equal to the amounts appropriated to working capital funds in this Act, no obligations may be made against a working capital fund to procure or increase the value of war reserve material inventory, unless the Secretary of Defense has notified the Congress prior to any such obligation.

SEC. 8007. Within the funds appropriated for the operation and maintenance of the Armed Forces, funds are hereby appropriated pursuant to section 401 of title 10, United States Code, for humanitarian and civic assistance costs under chapter 20 of title 10, United States Code: Provided, That such funds may also be obligated for humanitarian and civic assistance costs incidental to authorized operations and pursuant to authority granted in section 401 of title 10, United States Code, and these obligations shall be reported as required by section 401(d) of title 10, United States Code: Provided further, That funds available for operation and maintenance shall be available for providing humanitarian and similar assistance by using Civic Action Teams in the Trust Territories of the Pacific Islands and freely associated states of Micronesia, pursuant to the Compact of Free Association as authorized by Public Law 99-239: Provided further, That upon a determination by the Under Secretary of Defense for Personnel and Readiness that such action is beneficial for graduate medical education programs conducted at Defense Health Agency medical facilities located in Hawaii, the Under Secretary of Defense for Personnel and Readiness may authorize the provision of medical services at such facilities and transportation to such facilities, on a nonreimbursable basis, for civilian patients from American Samoa, the Commonwealth of the Northern Mariana Islands, the Marshall Islands, the Federated States of Micronesia, Palau, and Guam.

## (TRANSFER OF FUNDS)

SEC. 8008. (a) Funds appropriated in title III of this Act for the Department of Defense Pilot Mentor-Protege Program may be transferred to any other appropriation contained in this Act solely for the purpose of implementing a Mentor-Protege Program developmental assistance agreement pursuant to section 4902 of title 10, United States Code, under the authority of this provision or any other transfer authority contained in this Act.

(b) The Secretary of Defense shall include with the budget justification documents in support of the budget for fiscal year 2028 (as submitted to Congress pursuant to section 1105 of title 31, United States Code) a description of each transfer under this section that occurred during the last fiscal year before the fiscal year in which such budget is submitted.

SEC. 8009. None of the funds in this Act may be available for the purchase by the Department of Defense (and its departments and agencies) of welded shipboard anchor and mooring chain unless the anchor and mooring chain are manufactured in the United States from components which are substantially manufactured in the United States: Provided, That for the purpose of this section, the term "manufactured" shall include cutting, heat treating, quality control, testing of chain and welding (including the forging and shot blasting process): Provided further, That for the purpose of this section substantially all of the components of anchor and mooring chain shall be considered to be produced or manufactured in the United States if the aggregate cost of the components produced or manufactured in the United States exceeds the aggregate cost of the components produced or manufactured outside the United States: Provided further, That when adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis, the Secretary of the Service responsible for the procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate that such an acquisition must be made in order to acquire capability for national security purposes.

SEC. 8010. (a) Notwithstanding any other provision of law, the Secretary of the Air Force may convey at no cost to the Air Force, without consideration, to Indian tribes located in the States of Nevada, Idaho, North Dakota, South Dakota, Montana, Oregon, Minnesota, and Washington relocatable military housing units located at Grand Forks Air Force Base, Malmstrom Air Force Base, Mountain Home Air Force Base, Ellsworth Air Force Base, and Minot Air Force Base that are excess to the needs of the Air Force.

(b) The Secretary of the Air Force shall convey, at no cost to the Air Force, military housing units under subsection (a) in accordance with the request for such units that are submitted to the Secretary by the Operation Walking Shield Program on behalf of Indian tribes located in the States of Nevada, Idaho, North Dakota, South Dakota, Montana, Oregon, Minnesota, and Washington. Any such conveyance shall be subject to the condition that the housing units shall be removed within a reasonable period of time, as determined by the Secretary.

(c) The Operation Walking Shield Program shall resolve any conflicts among requests of Indian tribes for housing units under subsection (a) before submitting requests to the Secretary of the Air Force under subsection (b).

(d) In this section, the term "Indian tribe" means any recognized Indian tribe included on the current list published by the Secretary of the Interior under section 104 of the Federally Recognized Indian Tribe Act of 1994 (Public Law 103-454; 108 Stat. 4792; 25 U.S.C. 5131).

SEC. 8011. Funds appropriated by this Act for the Defense Media Activity shall not be used for any national or international political or psychological activities.

SEC. 8012. Except when acting in a technical advisory capacity, no member of a Board of Directors, Trustees, Overseers, Advisory Group, Special Issues Panel, Visiting Committee, or any similar entity of a defense federally funded research and development center (FFRDC), or any entity that contracts with the Federal government to manage or operate one or more FFRDCs, or any paid consultant to a defense FFRDC shall receive funds appropriated by this Act as compensation for services as a member of such entity: Provided, That a member of any such entity shall be allowed travel expenses and per diem as authorized under the Federal Joint Travel Regulations, when engaged in the performance of membership duties: Provided further, That except when acting in a technical advisory capacity, no paid consultant shall receive funds appropriated by this Act as compensation by more than one FFRDC in a calendar year.

SEC. 8013. For the purposes of this Act, the term "congressional defense committees" means the Armed Services Committee of the House of Representatives, the Armed Services Committee of the Senate, the Subcommittee on Defense of the Committee on Appropriations of the House of Representatives, and the Subcommittee on Defense of the Committee on Appropriations of the Senate.

SEC. 8014. For the purposes of this Act, the term "congressional intelligence committees" means the Permanent Select Committee on Intelligence of the House of Representatives, the Select Committee on Intelligence of the Senate, the Subcommittee on Defense of the Committee on Appropriations of the House of Representatives, and the Subcommittee on Defense of the Committee on Appropriations of the Senate.

SEC. 8015. During the current fiscal year, the Department of Defense may acquire the modification, depot maintenance and repair of aircraft, vehicles and vessels as well as the production of components and other Defense-related articles, through competition between Department of Defense depot maintenance activities and private firms: Provided, That the Senior Acquisition Executive of the military department or Defense Agency concerned, with power of delegation, shall certify that successful bids include comparable estimates of all direct and indirect costs for both public and private bids: Provided further, That Office of Management and Budget Circular A-76 shall not apply to competitions conducted under this section.

SEC. 8016. (a) None of the funds appropriated in this Act may be expended by an entity of the Department of Defense unless the entity, in expending the funds, complies with the Buy American Act. For purposes of this subsection, the term "Buy American Act" means chapter 83 of title 41, United States Code.

(b) If the Secretary of Defense determines that a person has been convicted of intentionally affixing a label bearing a "Made in America" inscription to any product sold in or shipped to the United States that is not made in America, the Secretary shall determine, in accordance with section 4658 of title 10, United States Code, whether the person should be debarred from contracting with the Department of Defense.

(c) In the case of any equipment or products purchased with appropriations provided under this Act, it is the sense of the Congress that any entity of the Department of Defense, in expending the appropriation, purchase only American-made equipment and products, provided that American-made equipment and products are cost-competitive, quality competitive, and available in a timely fashion.

SEC. 8017. None of the funds appropriated or made available in this Act shall be used to procure carbon, alloy, or armor steel plate for use in any Government-owned facility or property under the control of the Department of Defense which were not melted and rolled in the United States or Canada: Provided, That these procurement restrictions shall apply to any and all Federal Supply Class 9515, American Society of Testing and Materials (ASTM) or American Iron and Steel Institute (AISI) specifications of carbon, alloy or armor steel plate: Provided further, That the Secretary of the military department responsible for the procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations

of the House of Representatives and the Senate that adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis and that such an acquisition must be made in order to acquire capability for national security purposes: Provided further, That these restrictions shall not apply to contracts which are in being as of the date of the enactment of this Act.

SEC. 8018. (a)(1) If the Secretary of Defense, after consultation with the United States Trade Representative, determines that a foreign country which is party to an agreement described in paragraph (2) has violated the terms of the agreement by discriminating against certain types of products produced in the United States that are covered by the agreement, the Secretary of Defense shall rescind the Secretary's blanket waiver of the Buy American Act with respect to such types of products produced in that foreign country.

(2) An agreement referred to in paragraph (1) is any reciprocal defense procurement memorandum of understanding, between the United States and a foreign country pursuant to which the Secretary of Defense has prospectively waived the Buy American Act for certain products in that country.

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

SEC. 8019. None of the funds appropriated by this Act may be used for the procurement of ball and roller bearings other than those produced by a domestic source and of domestic origin: Provided, That the Secretary of the military department responsible for such procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate, that adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis and that such an acquisition must be made in order to acquire capability for national security purposes: Provided further, That this restriction shall not apply to the purchase of "commercial products", as defined by section 103 of title 41, United States Code, except that the restriction shall apply to ball or roller bearings purchased as end items.

SEC. 8020. None of the funds in this Act may be used to purchase any supercomputer which is not manufactured in the United States, unless the Secretary of Defense certifies to the congressional defense committees that such an acquisition must be made in order to acquire capability for national security purposes that is not available from United States manufacturers.

SEC. 8021. None of the funds made available in this Act, or any subsequent Act making appropriations for the Department of Defense, may be used for the purchase or manufacture of a flag of the United States unless such flags are treated as covered items under section 4862(b) of title 10, United States Code.

SEC. 8022. During the current fiscal year, amounts contained in the Department of Defense Overseas Military Facility Investment Recovery Account shall be available until expended for the payments specified by section 2687a(b)(2) of title 10, United States Code.

SEC. 8023. During the current fiscal year, appropriations which are available to the Department of Defense for operation and maintenance may be used to purchase items having an investment item unit cost of not more than \$650,000: Provided, That upon determination by the Secretary of Defense that such action is necessary to meet the operational requirements of a Commander of a Combatant Command engaged in a contingency operation, such funds may be used to purchase items having an investment item unit cost of not more than \$850,000: Provided further, such funds may be used to purchase habitable relocatable facilities having an investment item unit cost of not more than \$3,000,000.

SEC. 8024. Up to \$16,809,000 of the funds appropriated under the heading "Operation and Maintenance, Navy" may be made available for the Asia Pacific Regional Initiative Program for the purpose of enabling the United States Indo-Pacific Command to execute Theater Security Cooperation activities such as humanitarian assistance, and payment of incremental and personnel costs of training and exercising with foreign security forces: Provided, That funds made available for this purpose may be used, notwithstanding any other funding authorities for humanitarian assistance, security assistance or combined exercise expenses: Provided further, That funds may not be obligated to provide assistance to any foreign country that is otherwise prohibited from receiving such type of assistance under any other provision of law.

SEC. 8025. None of the funds appropriated by this Act for programs of the Central Intelligence Agency shall remain available for obligation beyond the current fiscal year, except for funds appropriated for the Reserve for Contingencies, which shall remain available until September 30, 2028: Provided, That funds appropriated, transferred, or otherwise credited to the Central Intelligence Agency Central Services Working Capital Fund during this or any prior or subsequent fiscal year shall remain available until expended: Provided further, That any funds appropriated or transferred to the Central Intelligence Agency for advanced research and development acquisition, for agent operations, and for covert action programs authorized by the President under section 503 of the National Security Act of 1947 (50 U.S.C. 3093)

shall remain available until September 30, 2028: Provided further, That any funds appropriated or transferred to the Central Intelligence Agency for the construction, improvement, or alteration of facilities, including leased facilities, to be used primarily by personnel of the intelligence community, shall remain available until September 30, 2029.

SEC. 8026. None of the funds appropriated or otherwise made available in this Act may be obligated or expended for assistance to the Democratic People's Republic of Korea unless specifically appropriated for that purpose: Provided, That this restriction shall not apply to any activities incidental to the Defense POW/MIA Accounting Agency mission to recover and identify the remains of United States Armed Forces personnel from the Democratic People's Republic of Korea.

SEC. 8027. Notwithstanding any other provision in this Act, the Small Business Innovation Research program and the Small Business Technology Transfer program set-asides shall be taken proportionally from all programs, projects, or activities to the extent they contribute to the extramural budget.

SEC. 8028. None of the funds available to the Department of Defense under this Act shall be obligated or expended to pay a contractor under a contract with the Department of Defense for costs of any amount paid by the contractor to an employee when—

(1) such costs are for a bonus or otherwise in excess of the normal salary paid by the contractor to the employee; and

(2) such bonus is part of restructuring costs associated with a business combination.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8029. During the current fiscal year, no more than \$30,000,000 of appropriations made in this Act under the heading "Operation and Maintenance, Defense-Wide" may be transferred to appropriations available for the pay of military personnel, to be merged with, and to be available for the same time period as the appropriations to which transferred, to be used in support of such personnel in connection with support and services for eligible organizations and activities outside the Department of Defense pursuant to section 2012 of title 10, United States Code: Provided, That upon a determination that all or part of the funds transferred are not necessary for the purposes provided herein, such amounts may be transferred back and merged with funds in this appropriation: Provided further, That the transfer authority provided under this provision is in addition to any other transfer authority provided in this Act.

SEC. 8030. (a) Notwithstanding any other provision of law, the Chief of the National Guard Bureau may permit the use of equipment of the National Guard Distance Learning Project by any person or entity on a space-available, reimbursable basis. The Chief of the National Guard Bureau shall establish the amount of reimbursement for such use on a case-by-case basis.

(b) Amounts collected under subsection (a) shall be credited to funds available for the National Guard Distance Learning Project and be available to defray the costs associated with the use of equipment of the project under that subsection. Such funds shall be available for such purposes without fiscal year limitation.

SEC. 8031. None of the funds appropriated in title IV of this Act may be used to procure end-items for delivery to military forces for operational training, operational use, or inventory requirements: Provided, That this restriction does not apply to end-items used in development, prototyping in accordance with an approved test strategy, and test activities preceding and leading to acceptance for operational use: Provided further, That this restriction does not apply to programs funded within the National Intelligence Program: Provided further, That the Secretary of Defense may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate that it is in the national security interest to do so.

SEC. 8032. Notwithstanding section 12310(b) of title 10, United States Code, a servicemember who is a member of the National Guard serving on full-time National Guard duty under section 502(f) of title 32, United States Code, may perform duties in support of the ground-based elements of the National Ballistic Missile Defense System.

SEC. 8033. None of the funds provided in this Act may be used to transfer to any nongovernmental entity ammunition held by the Department of Defense that has a center-fire cartridge and a United States military nomenclature designation of "armor penetrator", "armor piercing (AP)", "armor piercing incendiary (API)", or "armor-piercing incendiary tracer (API-T)", except to an entity performing demilitarization services for the Department of Defense under a contract that requires the entity to demonstrate to the satisfaction of the Department of Defense that armor piercing projectiles are either: (1) rendered incapable of reuse by the demilitarization process; or (2) used to manufacture ammunition pursuant to a contract with the Department of Defense or the manufacture of ammunition for export pursuant to a License for Permanent Export of Unclassified Military Articles issued by the Department of State.

SEC. 8034. Notwithstanding any other provision of law, the Chief of the National Guard Bureau, or their designee, may waive payment of all or part of the consideration that otherwise would be required under section 2667 of title 10, United States Code, in the case of a lease of personal property for a period not in excess of 1 year to any organization specified in section 508(d) of title 32, United States Code, or any other youth, social, or fraternal nonprofit organization as may be approved by the Chief of the National Guard Bureau, or their designee, on a case-by-case basis.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8035. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Army", \$389,742,819 shall remain available until expended: Provided, That, notwithstanding any other provision of law, the Secretary of Defense is authorized to transfer such funds to other activities of the Federal Government: Provided further, That the Secretary of Defense is authorized to enter into and carry out contracts for the acquisition of real property, construction, personal services, and operations related to projects carrying out the purposes of this section: Provided further, That contracts entered into under the authority of this section may provide for such indemnification as the Secretary determines to be necessary: Provided further, That projects authorized by this section shall comply with applicable Federal, State, and local law to the maximum extent consistent with the national security, as determined by the Secretary of Defense.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8036. During the current fiscal year, not to exceed \$11,000,000 from each of the appropriations made in title II of this Act for "Operation and Maintenance, Army", "Operation and Maintenance, Navy", and "Operation and Maintenance, Air Force" may be transferred by the military department concerned to its central fund established for Fisher Houses and Suites pursuant to section 2493(d) of title 10, United States Code.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8037. Of the amounts appropriated in this Act under the headings "Procurement, Defense-Wide" and "Research, Development, Test and Evaluation, Defense-Wide", \$500,000,000 shall be for the Israeli Cooperative Programs: Provided, That of this amount, \$20,000,000 shall be for the Secretary of Defense to provide to the Government of Israel for the procurement of the Iron Dome defense system to counter short-range rocket threats, subject to the U.S.-Israel Iron Dome Procurement Agreement, as amended; \$127,000,000 shall be for the Short Range Ballistic Missile Defense (SRBMD) program, including cruise missile defense research and development under the SRBMD program; \$30,000,000 shall be for co-production activities of SRBMD systems in the United States and in Israel to meet Israel's defense requirements consistent with each nation's laws, regulations, and procedures, subject to the U.S.-Israeli co-production agreement for SRBMD, as amended; \$150,000,000 shall be for an upper-tier component to the Israeli Missile Defense Architecture, of which \$150,000,000 shall be for co-production activities of Arrow 3 Upper Tier systems in the United States and in Israel to meet Israel's defense requirements consistent with each nation's laws, regulations, and procedures, subject to the U.S.-Israeli co-production agreement for Arrow 3 Upper Tier, as amended; and \$173,000,000 shall be for the Arrow System Improvement Program including development of a long range, ground and airborne, detection suite: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority contained in this Act.

SEC. 8038. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for intelligence activities and intelligence-related 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. 3094) until the enactment of the Intelligence Authorization Act for Fiscal Year 2027.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8039. The Secretary of Defense may transfer funds from any available Department of the Navy appropriation to any available Navy ship construction appropriation for the purpose of liquidating necessary changes resulting from inflation, market fluctuations, or rate adjustments for any ship construction program appropriated in law: Provided, That the Secretary may transfer not to exceed \$40,000,000 under the authority provided by this section: Provided further, That the Secretary may not transfer any funds until 30 days after the proposed transfer has been reported to the Committees on Appropriations of the House of Representatives and the Senate, unless a response from the Committees is received sooner: Provided further, That any funds transferred pursuant to this section shall retain the same period of availability as when originally appropriated: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority contained elsewhere in this Act: Provided further, That the transfer authority provided by this section expires on September 30, 2031.

SEC. 8040. None of the funds provided in this Act shall be available for integration of foreign intelligence information unless the information has been lawfully collected and processed during the conduct of authorized foreign intelligence activities:

Provided, That information pertaining to United States persons shall only be handled in accordance with protections provided in the Fourth Amendment of the United States Constitution as implemented through Executive Order No. 12333.

SEC. 8041. None of the funds appropriated by this Act for programs of the Office of the Director of National Intelligence shall remain available for obligation beyond the current fiscal year, except for funds appropriated for research and technology, which shall remain available until September 30, 2028.

SEC. 8042. For purposes of section 1553(b) of title 31, United States Code, any subdivision of appropriations made in this Act under the heading "Shipbuilding and Conversion, Navy" shall be considered to be for the same purpose as any subdivision under the heading "Shipbuilding and Conversion, Navy" appropriations in any prior fiscal year, and the 1 percent limitation shall apply to the total amount of the appropriation.

SEC. 8043. (a) None of the funds appropriated or otherwise made available by this Act may be expended for any Federal contract for an amount in excess of \$1,000,000, unless the contractor agrees not to—

(1) enter into any agreement with any of its employees or independent contractors that requires, as a condition of employment, that the employee or independent contractor agree to resolve through arbitration any claim under title VII of the Civil Rights Act of 1964 or any tort related to or arising out of sexual assault or harassment, including assault and battery, intentional infliction of emotional distress, false imprisonment, or negligent hiring, supervision, or retention; or

(2) take any action to enforce any provision of an existing agreement with an employee or independent contractor that mandates that the employee or independent contractor resolve through arbitration any claim under title VII of the Civil Rights Act of 1964 or any tort related to or arising out of sexual assault or harassment, including assault and battery, intentional infliction of emotional distress, false imprisonment, or negligent hiring, supervision, or retention.

(b) None of the funds appropriated or otherwise made available by this Act may be expended for any Federal contract unless the contractor certifies that it requires each covered subcontractor to agree not to enter into, and not to take any action to enforce any provision of, any agreement as described in paragraphs (1) and (2) of subsection (a), with respect to any employee or independent contractor performing work related to such subcontract. For purposes of this subsection, a "covered subcontractor" is an entity that has a subcontract in excess of \$1,000,000 on a contract subject to subsection (a).

(c) The prohibitions in this section do not apply with respect to a contractor's or subcontractor's agreements with employees or independent contractors that may not be enforced in a court of the United States.

(d) The Secretary of Defense may waive the application of subsection (a) or (b) to a particular contractor or subcontractor for the purposes of a particular contract or subcontract if the Secretary or the Deputy Secretary personally determines that the waiver is necessary to avoid harm to national security interests of the United States, and that the term of the contract or subcontract is not longer than necessary to avoid such harm. The determination shall set forth with specificity the grounds for the waiver and for the contract or subcontract term selected, and shall state any alternatives considered in lieu of a waiver and the reasons each such alternative would not avoid harm to national security interests of the United States. The Secretary of Defense shall transmit to Congress, and simultaneously make public, any determination under this subsection not less than 15 business days before the contract or subcontract addressed in the determination may be awarded.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8044. From within the funds appropriated for operation and maintenance for the Combat and Operational Medicine Program in this Act, up to \$174,000,000, shall be available for transfer to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund in accordance with the provisions of section 1704 of the National Defense Authorization Act for Fiscal Year 2010, Public Law 111-84: Provided, That for purposes of section 1704(b), the facility operations funded are operations of the integrated Captain James A. Lovell Federal Health Care Center, consisting of the North Chicago Veterans Affairs Medical Center, the Navy Ambulatory Care Center, and supporting facilities designated as a combined Federal medical facility as described by section 706 of Public Law 110-417: Provided further, That additional funds may be transferred from funds appropriated for operation and maintenance for the Combat and Operational Medicine Program to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Defense to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 8045. Notwithstanding price or other limitations applicable to the purchase of passenger carrying vehicles, appropriations available to the Department of Defense may be used for the purchase of: (1) heavy and light armored vehicles for the physical security of personnel or for force protection purposes up to a limit of

\$70,000 per vehicle; and (2) passenger motor vehicles up to a limit of \$75,000 per vehicle for use by military and civilian employees of the Department of Defense in the United States Central Command area of responsibility: Provided, That such funds may not be used for such purchases if such vehicles are not produced in the United States, unless the President determines that a waiver of this purchase requirement is necessary.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8046. Upon a determination by the Director of National Intelligence that such action is necessary and in the national interest, the Director may, with the approval of the Director of the Office of Management and Budget, transfer not to exceed \$1,500,000,000 of the funds made available in this Act for the National Intelligence Program.

SEC. 8047. None of the funds made available by this Act may be used by the National Security Agency to—

(1) conduct an acquisition pursuant to section 702 of the Foreign Intelligence Surveillance Act of 1978 for the purpose of targeting a United States person; or

(2) acquire, monitor, or store the contents (as such term is defined in section 2510(8) of title 18, United States Code) of any electronic communication of a United States person from a provider of electronic communication services to the public pursuant to section 501 of the Foreign Intelligence Surveillance Act of 1978.

SEC. 8048. Of the amounts appropriated in this Act for "Operation and Maintenance, Navy", \$881,029,000, to remain available until expended, may be used for any purposes related to the National Defense Reserve Fleet established under section 11 of the Merchant Ship Sales Act of 1946 (46 U.S.C. 57100): Provided, That such amounts are available for reimbursements to the Ready Reserve Force, Maritime Administration account of the United States Department of Transportation for programs, projects, activities, and expenses related to the National Defense Reserve Fleet.

SEC. 8049. (a) None of the funds provided in this Act for the TAO Fleet Oiler program shall be used to award a new contract that provides for the acquisition of the following components unless those components are manufactured in the United States: Auxiliary equipment (including pumps) for shipboard services; propulsion equipment (including engines, reduction gears, and propellers); shipboard cranes; spreaders for shipboard cranes; and anchor chains, specifically for the seventh and subsequent ships of the fleet.

(b) None of the funds provided in this Act for the FFG(X) Frigate program shall be used to award a new contract that provides for the acquisition of the following components unless those components are manufactured in the United States: Air circuit breakers; gyrocompasses; electronic navigation chart systems; steering controls; pumps; propulsion and machinery control systems; totally enclosed lifeboats; auxiliary equipment pumps; shipboard cranes; auxiliary chill water systems; and propulsion propellers: Provided, That the Secretary of the Navy shall incorporate United States manufactured propulsion engines and propulsion reduction gears into the FFG(X) Frigate program beginning not later than with the eleventh ship of the program.

SEC. 8050. None of the funds made available by this Act may be used for Government Travel Charge Card expenses by military or civilian personnel of the Department of Defense for gaming, or for entertainment that includes topless or nude entertainers or participants, as prohibited by Department of Defense FMR, Volume 9, Chapter 3 and Department of Defense Instruction 1015.10 (enclosure 3, 14a and 14b).

SEC. 8051. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network is designed to block access to pornography websites.

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

SEC. 8052. None of the funds provided for, or otherwise made available, in this or any other Act, may be obligated or expended by the Secretary of Defense to provide motorized vehicles, aviation platforms, munitions other than small arms and munitions appropriate for customary ceremonial honors, operational military units, or operational military platforms if the Secretary determines that providing such units, platforms, or equipment would undermine the readiness of such units, platforms, or equipment.

SEC. 8053. Amounts appropriated under titles II, III, and IV of this Act may be used for expenses for the agile research, development, test and evaluation, procurement, production, modification, and operation and maintenance for software and digital technology programs.

SEC. 8054. During the current fiscal year, the Department of Defense is authorized to incur obligations of not to exceed \$350,000,000 for purposes specified in section 2350j(c) of title 10, United States Code, in anticipation of receipt of contributions, only from the Government of Kuwait, under that section: Provided, That, such contributions shall, upon receipt, be credited to the appropriations or fund which incurred such obligations.

SEC. 8055. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$1,273,173,000, to remain available until September 30, 2028, shall be available for the International Security Cooperation Programs Account to provide support and assistance to foreign national security forces to execute partner capacity building programs: Provided, That the Secretary of Defense shall provide quarterly reports to the Committees on Appropriations of the House of Representatives and the Senate on the use and status of funds made available in this section.

SEC. 8056. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$196,336,000, to remain available until September 30, 2028, shall be available to reimburse countries other than Pakistan under section 1226 of the National Defense Authorization Act for Fiscal Year 2016 (22 U.S.C. 2151 note), for enhanced border security, of which not less than \$75,000,000 shall be for Jordan: Provided further, That the Secretary of Defense shall provide quarterly reports to the Committees on Appropriations of the House of Representatives and the Senate on the use and status of funds made available in this section.

SEC. 8057. None of the funds made available by this Act for excess defense articles, assistance under section 333 of title 10, United States Code, or peacekeeping operations for the countries designated annually to be in violation of the standards of the Child Soldiers Prevention Act of 2008 (Public Law 110-457; 22 U.S.C. 2370e-1) may be used to support any military training or operation that includes child soldiers, as defined by the Child Soldiers Prevention Act of 2008, unless such assistance is otherwise permitted under section 404 of the Child Soldiers Prevention Act of 2008.

SEC. 8058. Equipment procured using funds provided in prior Acts under the heading "Counterterrorism Partnerships Fund" for the program authorized by section 1209 of the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 (Public Law 113-291), or under the heading "Iraq Train and Equip Fund" for the program authorized by section 1236 of such Act, and not yet transferred to authorized recipients may be transferred to foreign security forces, irregular forces, groups, or individuals, authorized to receive assistance using amounts provided under the heading "Counter-ISIS Train and Equip Fund" in this Act.

SEC. 8059. (a) Neither the President nor his designee may allocate any amounts that are made available for any fiscal year under section 102(b)(2) of the CHIPS Act of 2022 if there is in effect an Act making or continuing appropriations for part of a fiscal year for the Department of Defense: Provided, That in any fiscal year, the matter preceding this proviso shall not apply to the allocation, apportionment, or allotment of amounts for continuing administration of programs allocated using funds transferred from the CHIPS for America Defense Fund, which may be allocated pursuant to the transfer authority in section 102(b)(1) of the CHIPS Act of 2022.

(b) The Secretary of Defense may reallocate funds allocated pursuant to section 102(b)(3) of the CHIPS Act of 2022, subject to the terms and conditions contained in the provisos in section 8004 of this Act.

(c) Concurrent with the annual budget submission of the President for fiscal year 2028, the Secretary of Defense shall submit to the Committees on Appropriations of the House of Representatives and the Senate proposed allocations by account and by program, project, or activity, with detailed justifications, for amounts made available under section 102(b)(2) of the CHIPS Act of 2022 for fiscal year 2028.

SEC. 8060. The Secretary of Defense may obligate funds made available in this Act for procurement or for research, development, test and evaluation for the F-35 Joint Strike Fighter to modify up to nine F-35 aircraft, including up to three F-35 aircraft of each variant, to a test configuration: Provided, That the Secretary of Defense shall, with the concurrence of the Secretary of the Air Force and the Secretary of the Navy, notify the congressional defense committees not fewer than 30 days prior to obligating funds under this section.

SEC. 8061. The Secretary of Defense may use up to \$650,000,000 of the amounts appropriated or otherwise made available in this Act to the Department of Defense for the rapid acquisition and deployment of supplies and associated support services pursuant to section 3601 of title 10, United States Code, but only for the purposes specified in clauses (i), (ii), (iii), and (iv) of subsection (c)(3)(B) of such section and subject to the applicable limits specified in clauses (i), (ii), and (iii) of such subsection and, in the case of clause (iv) of such subsection, subject to a limit of \$50,000,000, or for the purposes specified in section 229 of the National Defense Authorization Act for Fiscal Year 2024 (Public Law 118-31) and subject to a limit of \$100,000,000:

Provided, That the Secretary of Defense shall notify the congressional defense committees promptly of all uses of this authority.

SEC. 8062. None of the funds made available by this Act may be used to support any activity conducted by, or associated with, the Wuhan Institute of Virology.

SEC. 8063. None of the funds made available by this Act may be used to fund any work to be performed by EcoHealth Alliance, Inc. in China on research supported by the government of China unless the Secretary of Defense determines that a waiver to such prohibition is in the national security interests of the United States and, not later than 14 days after granting such a waiver, submits to the congressional defense committees a detailed justification for the waiver, including—

- (1) an identification of the Department of Defense entity obligating or expending the funds;
- (2) an identification of the amount of such funds;
- (3) an identification of the intended purpose of such funds;
- (4) an identification of the recipient or prospective recipient of such funds (including any third-party entity recipient, as applicable);
- (5) an explanation for how the waiver is in the national security interests of the United States; and
- (6) any other information the Secretary determines appropriate.

SEC. 8064. None of the funds made available by this Act may be used in contravention of section 525 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 (Public Law 117–263).

SEC. 8065. None of the funds appropriated or otherwise made available by this Act may be made available to remove a Chinese military company from the list required by section 1260H of the National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283), except in accordance with subsection (b)(3) of such section and 15 days following written notification to the congressional defense committees.

SEC. 8066. Funds appropriated in title III of this Act may be used for multiyear procurement contracts for the following systems and components (e.g., fuzes engines, motors, launchers), items, services, logistics, supply, and Fleet support associated with those systems: Joint Advanced Tactical Missile ("JATM"), Standard Missile–3 IB ("SM-3 IB"), Standard Missile–3 IIA ("SM-3 IIA"), Precision Strike Missile ("PrSM"), Standard Missile–6 ("SM-6"), Tomahawk Land Attack Missile ("TLAM") & Maritime Strike Tomahawk ("MST"), Advanced Medium-Range Air-to-Air Missile ("AMRAAM"), Joint Air-to-Surface Standoff Missile ("JASSM"), Long Range Anti-Ship Missile ("LRASM"), Terminal High Altitude Area Defense ("THAAD"), Phased Array Tracking to Intercept On Target Advanced Capability–3 Missile Segment Enhancement ("PAC-3 MSE"), Family of Affordable Mass Munitions ("FAMM"), Extended-Range Attack Munition ("ERAM"), Enterprise Test Vehicle ("ETV"), Ground-Launched Low-Cost Cruise Missile Systems, or Low-cost hypersonic strike systems.

SEC. 8067. There is hereby established in the Treasury of the United States a fund to be known as the Military Health Nonrecurring Expenses Transformational Fund (the Fund): Provided, That unobligated balances of expired discretionary funds appropriated for this or any succeeding fiscal year from the General Fund of the Treasury to the Department of Defense for "Combat and Operational Medicine Program" and the "Private Sector Care Program" accounts by this or any other Act may be transferred (not later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated) into the Fund: Provided further, That amounts deposited in the Fund shall be available until expended: Provided further, That, in addition to any other funds available for such purposes, amounts in the Fund shall be available, subject to approval by the Office of Management and Budget, for facilities infrastructure improvements, including maintenance, at Department of Defense medical treatment facilities; and for information technology systems improvements and sustainment of the military health system: Provided further, That amounts in the Fund may be obligated only after the Committees on Appropriations of both Houses of Congress are notified at least 15 days in advance of the planned use of such funds.

SEC. 8068. From amounts appropriated or otherwise made available by title II of this Act under the heading "Operation and Maintenance, Navy", the Secretary of Defense may reimburse the Federated States of Micronesia in an amount not to exceed \$140,000,000 for land acquisition costs for defense sites in Yap.

SEC. 8069. Funds available to the Department of Defense for operation and maintenance may be used, notwithstanding any other provision of law, for advance payments for contract services for accessing a virtual computing environment for information technology: Provided, That such advance payments may only be made for contracts with an overall period of performance that does not exceed one year.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8070. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$1,000,000,000, to remain available until September 30, 2028, may be used for replacement of defense articles and for reim-

bursement of defense services provided to or identified for provision to Taiwan: Provided, That such funds may be transferred to appropriations made available under titles II, III, IV, and V of this Act for replacement, through new procurement or repair of existing unserviceable equipment, of defense articles from the stocks of the Department of Defense, and for reimbursement for defense services of the Department of Defense and military education and training, provided to the government of Taiwan or to foreign countries that have provided support to Taiwan at the request of the United States: Provided further, That funds transferred pursuant to this section shall be merged with and available for the same purposes and for the same time period as the appropriations to which the funds are transferred: Provided further, That the Secretary of Defense shall notify the congressional defense committees of the details of such transfers not less than 15 days before any such transfer: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back and merged with this appropriation: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided in this Act.

SEC. 8071. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide," \$1,000,000,000, to remain available until September 30, 2028, may be used for the Taiwan Security Cooperation Initiative.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8072. (a) IN GENERAL. For fiscal years 2027 through 2029, for any period during which continuing or full-year appropriations for such fiscal years are not in effect, there are hereby appropriated, out of any money in the Treasury not otherwise appropriated, such sums as are necessary to provide—

(1) standard rate of basic pay and allowances, individual clothing, subsistence, interest on deposits, gratuities, and permanent change of station travel (including all expenses thereof for organizational movements) to members of the Armed Forces (as defined in section 101(a)(4) of title 10, United States Code), including reserve components thereof, who perform active service during such period, for payments pursuant to section 156 of Public Law 97–377 (42 U.S.C. 402 note) and to the Department of Defense Military Retirement Fund;

(2) standard rate of basic pay and allowances to the civilian personnel of the Department of Defense (and the Department of Homeland Security in the case of the Coast Guard) whom the Secretary concerned determines are providing support to members of the Armed Forces described in paragraph (1); and

(3) payment to contractors of the Department of Defense (and the Department of Homeland Security in the case of the Coast Guard) for costs of providing services and whom the Secretary concerned determines are required to provide support to members of the Armed Forces described in paragraph (1).

(b) INTERIM CONTINUING APPROPRIATIONS.—Appropriations made available under subsection (a) may not be obligated or expended by the head of an agency during any period during which continuing appropriations for the purposes for which the amounts are made available under subsection (a) are in effect for the agency.

(c) CHARGE TO FUTURE APPROPRIATIONS.—Expenditures made pursuant to subsection (a) shall be charged to the applicable appropriation, fund, or authorization whenever an Act in which such applicable appropriation, fund, or authorization is included is enacted into law.

(d) DEFINITIONS.—In this section:

(1) ACTIVE SERVICE.—The term "active service" has the meaning given such term in section 101(d) of title 10, United States Code.

(2) RESERVE COMPONENT.—The term "reserve component" means a component named in section 10101 of title 10, United States Code.

(3) SECRETARY CONCERNED.—The term "Secretary concerned" means—

(A) the Secretary of Defense with respect to matters concerning the Department of Defense; and

(B) the Secretary of Homeland Security with respect to matters concerning the Coast Guard.

(e) CONTINUING APPROPRIATIONS FOR SURVIVORS OF DECEASED MILITARY SERVICE MEMBERS AND FOR OTHER PURPOSES.

(1) IN GENERAL.—For fiscal years 2027 through 2029, for any period during which continuing or full-year appropriations for such fiscal years are not in effect, there are hereby appropriated, out of any money in the Treasury not otherwise appropriated, such sums as are necessary to provide—

(A) death benefits as authorized in subchapter II of chapter 75 of title 10, United States Code;

(B) payment or reimbursement of travel and travel related expenses as authorized by section 453(f) of title 37, United States Code;

(C) temporary continuation of a basic allowance for housing for dependents of members dying on active duty, as authorized by section 403(l) of title 37, United States Code; and

(D) transitional compensation and lodging expenses for dependents of members separated for dependent abuse, as authorized by section 1059 of title 10, United States Code.

(f) **TERMINATION.** Appropriations and funds made available by subsection (a) for a particular fiscal year shall be available until whichever of the following first occurs during such fiscal year:

- (1) the enactment into law of an appropriation (including a continuing appropriation) for any purpose for which amounts are made available in subsection (a);
- (2) the enactment into law of the applicable regular or continuing appropriations resolution or other Act without any appropriation for such purpose; or
- (3) September 30 of the applicable fiscal year.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8073. The Secretary of Defense may transfer funds between any Department of Defense appropriation made available for the procurement of munitions including Standard Missile-6 ("SM-6") missile, Tomahawk Cruise Missile, Advanced Medium-Range Air-to-Air Missile ("AMRAAM"), Joint Air-to-Surface Standoff Missile ("JASSM"), Long Range Anti-Ship Missile ("LRASM"), Terminal High Altitude Area Defense ("THAAD"), Patriot Advanced Capability-3 ("PAC-3") Missile Segment Enhancement (MSE), Family of Affordable Mass Munitions ("FAMM"), Extended-Range Attack Munition ("ERAM"), Enterprise Test Vehicle ("ETV"), or ground-launched low-cost cruise missile systems (and products, services, and logistics support associated systems or a subsystem that performs a critical function of the missile system): Provided, That the Secretary of Defense may transfer amounts not to exceed \$1,000,000,000 under the authority provided by this section: Provided further, That any funds transferred pursuant to this section shall retain the same period of availability as when originally appropriated: Provided further, That the Secretary of Defense shall use the authority provided in this section only for the procurement of munitions items determined to be a higher priority than the purposes for which the funds were originally appropriated, and in no case may this authority be used for an item for which funds have been denied by the Congress: Provided further, That the Secretary of Defense may not transfer any funds until 15 days after written notification to the Committees on Appropriations of the House of Representatives and the Senate of the proposed transfer notifying at minimum, the amount of

funds proposed for transfer, the specific source munition line item and the specific recipient program, and the rationale that necessitates the use of this special authority: Provided further, That the authority provided under this section is in addition to any other transfer authority provided by law.

SEC. 8074. Notwithstanding section 8031 of this Act, amounts appropriated under the heading "Research, Development, Test and Evaluation, Defense-Wide" of this Act, as detailed in the eighth budget activity in the tables titled "Explanation of Project Level Adjustments" in the explanatory statement regarding this Act for Counter Small Unmanned Aircraft Systems (JLTF 401), may be used for expenses for agile research, development, test and evaluation, procurement, production, modification, and operation and maintenance requirements, including the initial acquisition of end-items for operational use: Provided, That none of these funds may be obligated or expended until 15 days after the Secretary of Defense provides the Committees on Appropriations of the House of Representatives and the Senate a detailed execution plan for such funds.

SEC. 8075. Section 905(e) of title 2, United States Code, is amended by striking "Non-defense" from the subsection heading and by striking ", except balances in the defense category,".

SEC. 8076. The Secretary of Defense may, with the approval of the Director of the Office of Management and Budget, transfer amounts made available for fiscal year 2027 in this or any other Act, including prior Acts, between appropriations provided under the headings "Private Sector Care Program" and "Combat and Operational Medicine Program", and such amounts transferred shall be merged with and to be available for the same purposes, and for the same time period, as the appropriation to which transferred: Provided, That transfer authority provided under this section may not be used where the items for which funds are requested has been denied by the Congress: Provided further, That amounts may be transferred pursuant to this section only upon written notification from the Secretary of Defense to the Committees on Appropriations of the House of Representatives and the Senate of the amount and purpose of the transfer: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided elsewhere in this Act.