

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

Federal Funds

SCIENCE

For necessary expenses, not otherwise provided for, in the conduct and support of science research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$3,893,910,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080-0120-0-1-252	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Science	7,595	7,250	3,894
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	863	678	678
1011 Unobligated balance transfer from other acct [080-0130]	8		
1021 Recoveries of prior year unpaid obligations	67		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	939	678	678
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,334	7,250	3,894
1930 Total budgetary resources available	8,273	7,928	4,572
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	678	678	678
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,980	4,960	4,900
3010 New obligations, unexpired accounts	7,595	7,250	3,894
3011 Obligations ("upward adjustments"), expired accounts	8		
3020 Outlays (gross)	-7,524	-7,310	-6,052
3040 Recoveries of prior year unpaid obligations, unexpired	-67		
3041 Recoveries of prior year unpaid obligations, expired	-32		
3050 Unpaid obligations, end of year	4,960	4,900	2,742
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,980	4,960	4,900
3200 Obligated balance, end of year	4,960	4,900	2,742
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7,334	7,250	3,894
Outlays, gross:			
4010 Outlays from new discretionary authority	2,877	2,755	1,480
4011 Outlays from discretionary balances	4,647	4,555	4,572
4020 Outlays, gross (total)	7,524	7,310	6,052
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-2		
Additional offsets against gross budget authority only:			
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)	7,334	7,250	3,894
4080 Outlays, net (discretionary)	7,522	7,310	6,052
4180 Budget authority, net (total)	7,334	7,250	3,894
4190 Outlays, net (total)	7,522	7,310	6,052

The Science appropriation provides for costs associated with the Agency's Earth and space science programs: Earth Science, Planetary Science, Helio-physics, Biological and Physical Sciences, and Astrophysics. These programs, which are managed by the Science Mission Directorate, focus on three interdisciplinary objectives: discovering the secrets of the Universe;

searching for life in the Solar System and beyond; and safeguarding and improving life on Earth. To accomplish these objectives, the Science Mission Directorate conducts research concerning the global Earth system; other planets in the solar system and around other stars; the connections among the Sun, Earth, and heliosphere; the origin and evolution of planetary systems, the galaxy, and the universe, including the origin and distribution of life in the universe; and the effects of spaceflight on living systems in space. Program objectives are pursued through robotic flight missions, ground-based scientific research and data analysis, and the development of new technologies for future missions.

The Science appropriation provides for all of the research, development, operations, salaries and related expenses, and other general and administrative activities required to execute the programs within this account. Costs include labor, travel, and procurement.

Object Classification (in millions of dollars)

Identification code 080-0120-0-1-252	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	438	388	234
11.3 Other than full-time permanent	8	8	4
11.5 Other personnel compensation	12	11	6
11.9 Total personnel compensation	458	407	244
12.1 Civilian personnel benefits	162	144	86
21.0 Travel and transportation of persons	17		
22.0 Transportation of things	6	6	3
23.1 Rental payments to GSA	4	4	2
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	8	8	4
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	165	158	85
25.2 Other services from non-Federal sources	160	153	82
25.3 Other goods and services from Federal sources	268	156	137
25.4 Operation and maintenance of facilities	14	13	7
25.5 Research and development contracts	4,890	4,822	2,503
25.7 Operation and maintenance of equipment	29	28	15
26.0 Supplies and materials	17	16	9
31.0 Equipment	188	179	96
32.0 Land and structures	1	1	1
41.0 Grants, subsidies, and contributions	1,206	1,151	618
99.9 Total new obligations, unexpired accounts	7,595	7,250	3,894

Employment Summary

Identification code 080-0120-0-1-252	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,720	2,297	1,327

AERONAUTICS

For necessary expenses, not otherwise provided for, in the conduct and support of aeronautics research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$609,490,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080-0126-0-1-402	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Aeronautics	966	935	609
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	25	24	24

AERONAUTICS—Continued
Program and Financing—Continued

Identification code 080–0126–0–1–402	2025 actual	2026 est.	2027 est.
1021 Recoveries of prior year unpaid obligations	30		
1070 Unobligated balance (total)	55	24	24
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	935	935	609
1930 Total budgetary resources available	990	959	633
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	24	24	24
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	479	439	479
3010 New obligations, unexpired accounts	966	935	609
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-974	-895	-747
3040 Recoveries of prior year unpaid obligations, unexpired	-30		
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	439	479	341
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	479	439	479
3200 Obligated balance, end of year	439	479	341
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	935	935	609
Outlays, gross:			
4010 Outlays from new discretionary authority	576	533	347
4011 Outlays from discretionary balances	398	362	400
4020 Outlays, gross (total)	974	895	747
4180 Budget authority, net (total)	935	935	609
4190 Outlays, net (total)	974	895	747

The Aeronautics appropriation provides for the full costs associated with NASA's Aeronautics Research mission, which aims to expand the boundaries of aeronautical knowledge for the benefit of the nation and the broad aeronautics community. The mission is managed by NASA's Aeronautics Research Mission Directorate, and consists of the following integrated research programs: Airspace Operations and Safety, Advanced Air Vehicles, Integrated Aviation Systems, Transformative Aeronautics Concepts, and Aerosciences Evaluation and Test Capabilities. Full costs of these programs include all labor, travel, procurement, test, and fabrication costs associated with the research, development, operations, and other general and administrative activities required to execute the programs.

Object Classification (in millions of dollars)

Identification code 080–0126–0–1–402	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	226	166	133
11.3 Other than full-time permanent	10	10	6
11.5 Other personnel compensation	6	5	4
11.9 Total personnel compensation	242	181	143
12.1 Civilian personnel benefits	87	65	51
21.0 Travel and transportation of persons	6	6	
23.3 Communications, utilities, and miscellaneous charges	7	7	3
25.1 Advisory and assistance services	33	35	21
25.2 Other services from non-Federal sources	31	33	20
25.3 Other goods and services from Federal sources	6	6	4
25.4 Operation and maintenance of facilities	61	62	38
25.5 Research and development contracts	352	404	240
25.7 Operation and maintenance of equipment	32	31	20
26.0 Supplies and materials	16	15	10
31.0 Equipment	36	35	23
32.0 Land and structures	2	2	1
41.0 Grants, subsidies, and contributions	55	53	35
99.9 Total new obligations, unexpired accounts	966	935	609

Employment Summary

Identification code 080–0126–0–1–402	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,609	1,173	890

SPACE TECHNOLOGY

For necessary expenses, not otherwise provided for, in the conduct and support of space technology research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$624,310,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080–0131–0–1–252	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Space Technology	963	921	624
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	71	218	218
1001 Discretionary unobligated balance brought fwd, Oct 1	71	217	
1021 Recoveries of prior year unpaid obligations	9		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	81	218	218
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,100	921	624
1930 Total budgetary resources available	1,181	1,139	842
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	218	218	218
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	785	825	736
3010 New obligations, unexpired accounts	963	921	624
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-912	-1,010	-827
3040 Recoveries of prior year unpaid obligations, unexpired	-9		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	825	736	533
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	785	825	736
3200 Obligated balance, end of year	825	736	533
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,100	921	624
Outlays, gross:			
4010 Outlays from new discretionary authority	275	359	250
4011 Outlays from discretionary balances	637	651	577
4020 Outlays, gross (total)	912	1,010	827
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-4		
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-5		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	4		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	5		
4070 Budget authority, net (discretionary)	1,100	921	624
4080 Outlays, net (discretionary)	907	1,010	827
4180 Budget authority, net (total)	1,100	921	624
4190 Outlays, net (total)	907	1,010	827

The Space Technology appropriation provides for costs of efforts to transform future missions while ensuring American leadership in the space

economy by rapidly developing, demonstrating and transferring revolutionary, high-payoff space technologies driven by diverse ideas. The Space Technology appropriation funds Small Business Innovative Research (SBIR) and Small Business Technology Transfer (STTR), Space Transportation (GO), Space to Surface Access (LAND), Surface Infrastructure & Exploration (LIVE), In-Space Infrastructure & Discovery (EXPAND), Foundational Capabilities (ENABLE), and Catalysts & Innovative Mechanisms (Catalysts) programs. The Space Technology appropriation provides for the full costs for all of the research, development, operations, salaries and related expenses, and other general and administrative activities required to execute the programs within this account.

Object Classification (in millions of dollars)

Identification code 080-0131-0-1-252	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	105	103	88
11.3 Other than full-time permanent	3	3	2
11.5 Other personnel compensation	3	3	2
11.9 Total personnel compensation	111	109	92
12.1 Civilian personnel benefits	40	39	33
21.0 Travel and transportation of persons	4		
22.0 Transportation of things	20	19	13
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	63	60	41
25.2 Other services from non-Federal sources	22	21	14
25.3 Other goods and services from Federal sources	19	18	12
25.4 Operation and maintenance of facilities	4	4	3
25.5 Research and development contracts	585	560	355
25.7 Operation and maintenance of equipment	5	5	3
26.0 Supplies and materials	8	8	5
31.0 Equipment	17	16	11
41.0 Grants, subsidies, and contributions	64	61	41
99.9 Total new obligations, unexpired accounts	963	921	624

Employment Summary

Identification code 080-0131-0-1-252	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	727	706	544

EXPLORATION

For necessary expenses, not otherwise provided for, in the conduct and support of exploration research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$8,513,930,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080-0124-0-1-252	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Exploration	7,884	10,278	10,289
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	127	7,605	5,110
1001 Discretionary unobligated balance brought fwd, Oct 1	127	185	
1011 Unobligated balance transfer from other acct [080-0130]	8		
1021 Recoveries of prior year unpaid obligations	268		
1070 Unobligated balance (total)	403	7,605	5,110
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,666	7,783	8,514
Appropriations, mandatory:			
1200 Appropriation	7,420		
1900 Budget authority (total)	15,086	7,783	8,514
1930 Total budgetary resources available	15,489	15,388	13,624

Memorandum (non-add) entries:				
1941 Unexpired unobligated balance, end of year	7,605	5,110	3,335	
Change in obligated balance:				
Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1	3,897	3,878	5,479	
3010 New obligations, unexpired accounts	7,884	10,278	10,289	
3011 Obligations ("upward adjustments"), expired accounts	39			
3020 Outlays (gross)	-7,666	-8,677	-10,075	
3040 Recoveries of prior year unpaid obligations, unexpired	-268			
3041 Recoveries of prior year unpaid obligations, expired	-8			
3050 Unpaid obligations, end of year	3,878	5,479	5,693	
Memorandum (non-add) entries:				
3100 Obligated balance, start of year	3,897	3,878	5,479	
3200 Obligated balance, end of year	3,878	5,479	5,693	

Budget authority and outlays, net:

Discretionary:				
4000 Budget authority, gross	7,666	7,783	8,514	
Outlays, gross:				
4010 Outlays from new discretionary authority	4,063	3,814	4,172	
4011 Outlays from discretionary balances	3,603	3,903	3,873	
4020 Outlays, gross (total)	7,666	7,717	8,045	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033 Non-Federal sources	-36			
4040 Offsets against gross budget authority and outlays (total)	-36			
Additional offsets against gross budget authority only:				
4052 Offsetting collections credited to expired accounts	36			
4060 Additional offsets against budget authority only (total)	36			
4070 Budget authority, net (discretionary)	7,666	7,783	8,514	
4080 Outlays, net (discretionary)	7,630	7,717	8,045	
Mandatory:				
4090 Budget authority, gross	7,420			
Outlays, gross:				
4101 Outlays from mandatory balances		960	2,030	
4180 Budget authority, net (total)	15,086	7,783	8,514	
4190 Outlays, net (total)	7,630	8,677	10,075	

The Exploration appropriation provides for costs associated with the acquisition, development, and operation of systems and capabilities required for human exploration of space. The full costs provide for the research, development, operations, salaries and related expenses, and other general and administrative activities required to execute the programs within this account. Costs include labor, travel, procurement, test, and fabrication costs. Major themes within the Exploration account include Moon to Mars Transportation System, Moon to Mars Systems Development, and Human Exploration Requirements & Architecture.

The Moon to Mars Transportation System theme is comprised of the Orion, Space Launch System, Exploration Ground Systems, and Commercial Moon and Mars Infrastructure and Transportation Services programs. The objective of the theme is to design, develop, test, and operate the initial vehicles in these programs through the Artemis III mission, execute the production and operations of the vehicles for each flight, and to support follow-on commercial development of vehicles to support missions beyond Artemis III.

The Moon to Mars Systems Development theme is comprised of Advanced Exploration Systems, the Exploration Extravehicular Activity and Human Surface Mobility Program, and the Human Lander System, Mars Technology Program and the Human Research Program. These programs are acquiring and developing the systems that will enable humans to live and operate in deep space, land humans on the Moon, and explore the Moon and Mars.

The Human Exploration Requirements & Architecture theme consists of Future Systems and Strategy and Architecture, and the Mars Technology Program. These programs are responsible for the integration of strategy and architecture across the Exploration Systems Development Mission Directorate (ESDMD) and development of technologies for crewed missions to Mars.

EXPLORATION—Continued
Object Classification (in millions of dollars)

Identification code 080-0124-0-1-252	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	498	457	566
11.3 Other than full-time permanent	4	4	4
11.5 Other personnel compensation	15	15	51
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	518	477	622
12.1 Civilian personnel benefits	190	174	228
21.0 Travel and transportation of persons	16	16	18
22.0 Transportation of things	1	1	1
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	18	47	40
25.1 Advisory and assistance services	544	705	713
25.2 Other services from non-Federal sources	45	198	158
25.3 Other goods and services from Federal sources	27	79	67
25.4 Operation and maintenance of facilities	114	349	293
25.5 Research and development contracts	5,348	6,746	6,688
25.7 Operation and maintenance of equipment	227	496	441
26.0 Supplies and materials	48	105	93
31.0 Equipment	478	576	590
32.0 Land and structures	293	291	318
41.0 Grants, subsidies, and contributions	16	17	18
99.9 Total new obligations, unexpired accounts	7,884	10,278	10,289

Employment Summary

Identification code 080-0124-0-1-252	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,350	3,417	3,018

SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS ENGAGEMENT

Unobligated balances previously appropriated under this heading shall be available for necessary expenses to carry out the closure of the Office of STEM Engagement.

Program and Financing (in millions of dollars)

Identification code 080-0128-0-1-252	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 STEM Engagement	128	143	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	21	21
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	143	143	.....
1930 Total budgetary resources available	149	164	21
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	21	21	21
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	176	159	79
3010 New obligations, unexpired accounts	128	143	.....
3020 Outlays (gross)	-142	-223	-79
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	159	79	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	176	159	79
3200 Obligated balance, end of year	159	79	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	143	143	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	30	93	.....
4011 Outlays from discretionary balances	112	130	79
4020 Outlays, gross (total)	142	223	79
4180 Budget authority, net (total)	143	143	.....
4190 Outlays, net (total)	142	223	79

The Budget proposes the termination of the Office of STEM Engagement and its portfolio of programs and projects. Unobligated balances previously appropriated under this heading may be used to support close-out costs.

Object Classification (in millions of dollars)

Identification code 080-0128-0-1-252	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	6	5	.....
11.3 Other than full-time permanent	1	1	.....
11.9 Total personnel compensation	7	6	.....
12.1 Civilian personnel benefits	2	3	.....
21.0 Travel and transportation of persons	1	1	.....
25.1 Advisory and assistance services	3	3	.....
25.2 Other services from non-Federal sources	17	19	.....
25.5 Research and development contracts	3	3	.....
25.7 Operation and maintenance of equipment	1	1	.....
31.0 Equipment	3	3	.....
41.0 Grants, subsidies, and contributions	91	104	.....
99.9 Total new obligations, unexpired accounts	128	143	.....

Employment Summary

Identification code 080-0128-0-1-252	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	42	33	.....

SAFETY, SECURITY AND MISSION SERVICES

For necessary expenses, not otherwise provided for, in the conduct and support of science, aeronautics, space technology, exploration, space operations and education research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; not to exceed \$63,000 for official reception and representation expenses; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$1,998,630,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080-0122-0-1-252	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Safety, Security and Mission Services	3,106	3,000	1,999
0801 Cross Agency Support (Reimbursable)	1,796	4,137	2,936
0900 Total new obligations, unexpired accounts	4,902	7,137	4,935
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	817	965	965
1011 Unobligated balance transfer from other acct TMF [047-0616]	1	.....	.....
1021 Recoveries of prior year unpaid obligations	72	.....	.....
1033 Recoveries of prior year paid obligations	14	.....	.....
1070 Unobligated balance (total)	904	965	965
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,092	3,000	1,999
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,738	4,137	2,936
1701 Change in uncollected payments, Federal sources	133	.....	.....
1750 Spending auth from offsetting collections, disc (total)	1,871	4,137	2,936
1900 Budget authority (total)	4,963	7,137	4,935
1930 Total budgetary resources available	5,867	8,102	5,900
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	965	965	965
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,036	2,000	4,228
3010 New obligations, unexpired accounts	4,902	7,137	4,935
3011 Obligations ("upward adjustments"), expired accounts	9	.....	.....

3020	Outlays (gross)	-4,860	-4,909	-4,811
3040	Recoveries of prior year unpaid obligations, unexpired	-72		
3041	Recoveries of prior year unpaid obligations, expired	-15		
3050	Unpaid obligations, end of year	2,000	4,228	4,352
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,549	-1,483	-1,483
3070	Change in uncollected pymts, Fed sources, unexpired	-133		
3071	Change in uncollected pymts, Fed sources, expired	199		
3090	Uncollected pymts, Fed sources, end of year	-1,483	-1,483	-1,483
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	487	517	2,745
3200	Obligated balance, end of year	517	2,745	2,869
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	4,963	7,137	4,935
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,710	3,314	2,253
4011	Outlays from discretionary balances	2,150	1,595	2,558
4020	Outlays, gross (total)	4,860	4,909	4,811
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,567	-3,737	-2,536
4033	Non-Federal sources	-380	-400	-400
4040	Offsets against gross budget authority and outlays (total)	-1,947	-4,137	-2,936
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-133		
4052	Offsetting collections credited to expired accounts	195		
4053	Recoveries of prior year paid obligations, unexpired accounts	14		
4060	Additional offsets against budget authority only (total)	76		
4070	Budget authority, net (discretionary)	3,092	3,000	1,999
4080	Outlays, net (discretionary)	2,913	772	1,875
4180	Budget authority, net (total)	3,092	3,000	1,999
4190	Outlays, net (total)	2,913	772	1,875

The Safety, Security, and Mission Services (SSMS) appropriation provides for agency-wide mission support functions and some of NASA's research facilities. This appropriation provides for the operations and maintenance, salaries and related expenses, and other general and administrative activities that support all NASA's missions. SSMS programs, projects and activities fall under the two Themes: Mission Services and Capabilities (MSaC) and Engineering, Safety, and Operations (ESO), described below.

MSaC delivers enterprise solutions through three programs: Information Technology; Mission Enabling Services; and Infrastructure and Technical Capabilities. These programs meet workforce, infrastructure, information technology and business operations requirements necessary to enable NASA's mission. MSaC ensures that critical Agency operations across all NASA Centers are effective; efficient; safe; and meet statutory, regulatory, and fiduciary responsibilities.

ESO provides for the ongoing management of NASA Headquarters, Centers, and component facilities. It funds medical and engineering technical authorities and contributes to the reduction of program risks by ensuring that technical skills and assets are ready and available to meet program and project requirements. ESO ensures that Center practices are technically and scientifically sound and that specialized infrastructure at the Centers is safe and reliable.

Object Classification (in millions of dollars)

Identification code 080-0122-0-1-252	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	951	728	666
11.3	21	20	14
11.5	31	30	20
11.8	1	1	1
11.9	1,004	779	701
12.1	363	280	252
13.0	1	1	1
21.0	16	16	9
22.0	1	1	1
23.1	27	18	18
23.2	2		

23.3	Communications, utilities, and miscellaneous charges	91	88	55
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	544	575	325
25.2	Other services from non-Federal sources	232	274	139
25.3	Other goods and services from Federal sources	51	79	31
25.4	Operation and maintenance of facilities	244	286	147
25.5	Research and development contracts	141	186	85
25.6	Medical care	1	1	1
25.7	Operation and maintenance of equipment	133	170	80
26.0	Supplies and materials	10	10	6
31.0	Equipment	220	212	132
32.0	Land and structures	15	14	9
41.0	Grants, subsidies, and contributions	8	8	5
42.0	Insurance claims and indemnities	1	1	1
99.0	Direct obligations	3,106	3,000	1,999
99.0	Reimbursable obligations	1,796	4,137	2,936
99.9	Total new obligations, unexpired accounts	4,902	7,137	4,935

Employment Summary

Identification code 080-0122-0-1-252	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	6,322	4,850	4,223
2001	Reimbursable civilian full-time equivalent employment	446	448	228

CONSTRUCTION AND ENVIRONMENTAL COMPLIANCE AND RESTORATION

For necessary expenses for construction of facilities including repair, rehabilitation, revitalization, and modification of facilities, construction of new facilities and additions to existing facilities, facility planning and design, and restoration, and acquisition or condemnation of real property, as authorized by law, and environmental compliance and restoration, \$100,600,000, to remain available until September 30, 2032: Provided, That proceeds from leases deposited into this account shall be available for a period of 5 years to the extent and in amounts as provided in annual appropriations Acts: Provided further, That such proceeds referred to in the preceding proviso shall be available for obligation for fiscal year 2027 in an amount not to exceed \$33,000,000.; Provided further, That each annual budget request shall include an annual estimate of gross receipts and collections and proposed use of all funds collected pursuant to section 20145 of title 51, United States Code.

Program and Financing (in millions of dollars)

Identification code 080-0130-0-1-252	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Construction and Environmental Compliance and Restoration (Direct)	993	985	101
0801	Construction and Environmental Compliance and Restoration (Reimbursable)		46	46
0900	Total new obligations, unexpired accounts	993	1,031	147
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	509	1,602	802
1001	Discretionary unobligated balance brought fwd, Oct 1	509	601	
1010	Unobligated balance transfer to Science [080-0120]	-8		
1010	Unobligated balance transfer to Exploration [080-0124]	-8		
1021	Recoveries of prior year unpaid obligations	107		
1033	Recoveries of prior year paid obligations	15		
1070	Unobligated balance (total)	615	1,602	802
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	50	185	101
1100	Appropriation [Disaster Relief Supplemental 118-158]	740		
1100	Appropriation [Base Funding Designated as Emergency]	250		
1120	Appropriations transferred to Space Operations [080-0115]	-80		
1160	Appropriation, discretionary (total)	960	185	101
Appropriations, mandatory:				
1200	Appropriation	1,000		
Spending authority from offsetting collections, discretionary:				
1700	Collected	20	46	46
1900	Budget authority (total)	1,980	231	147
1930	Total budgetary resources available	2,595	1,833	949
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	1,602	802	802

CONSTRUCTION AND ENVIRONMENTAL COMPLIANCE AND RESTORATION—Continued
Program and Financing—Continued

Identification code 080-0130-0-1-252	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	940	1,369	1,770
3010 New obligations, unexpired accounts	993	1,031	147
3020 Outlays (gross)	-456	-630	-782
3040 Recoveries of prior year unpaid obligations, unexpired	-107		
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	1,369	1,770	1,135
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	940	1,369	1,770
3200 Obligated balance, end of year	1,369	1,770	1,135
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	980	231	147
Outlays, gross:			
4010 Outlays from new discretionary authority	31	41	37
4011 Outlays from discretionary balances	425	488	470
4020 Outlays, gross (total)	456	529	507
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-35	-46	-46
4040 Offsets against gross budget authority and outlays (total)	-35	-46	-46
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	15		
4060 Additional offsets against budget authority only (total)	15		
4070 Budget authority, net (discretionary)	960	185	101
4080 Outlays, net (discretionary)	421	483	461
Mandatory:			
4090 Budget authority, gross	1,000		
Outlays, gross:			
4101 Outlays from mandatory balances		101	275
4180 Budget authority, net (total)	1,960	185	101
4190 Outlays, net (total)	421	584	736

The Construction and Environmental Compliance and Restoration appropriation provides for NASA's construction and environmental compliance and restoration activities, and makes available the net proceeds from Enhanced Use Leases, received under the authority of section 20145 of the National Aeronautics and Space Act (51 U.S.C. 20145), for maintenance, capital revitalization, and improvement of real property assets and related personal property at NASA Centers.

Object Classification (in millions of dollars)

Identification code 080-0130-0-1-252	2025 actual	2026 est.	2027 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges	2	1	
25.1 Advisory and assistance services	26	5	3
25.2 Other services from non-Federal sources	270	75	27
25.3 Other goods and services from Federal sources	150	53	15
25.4 Operation and maintenance of facilities	121	78	12
25.5 Research and development contracts	23	4	2
25.7 Operation and maintenance of equipment	135	90	20
31.0 Equipment	4	1	
32.0 Land and structures	262	678	22
99.0 Direct obligations	993	985	101
99.0 Reimbursable obligations		46	46
99.9 Total new obligations, unexpired accounts	993	1,031	147

SPACE OPERATIONS

For necessary expenses, not otherwise provided for, in the conduct and support of space operations research and development activities, including research, development, operations, support and services; space flight, spacecraft control, and communications activities, including operations, production, and services; maintenance and repair, facility planning and design; program management; personnel

and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, \$3,047,170,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080-0115-0-1-252	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Space Operations	4,981	4,425	3,297
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	230	1,347	1,097
1001 Discretionary unobligated balance brought fwd, Oct 1	230	333	
1021 Recoveries of prior year unpaid obligations	207		
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	439	1,347	1,097
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,220	4,175	3,047
1121 Appropriations transferred from CECR [080-0130]	80		
1160 Appropriation, discretionary (total)	4,300	4,175	3,047
Appropriations, mandatory:			
1200 Appropriation	1,575		
1221 Appropriations transferred from Spectrum Relocation Fund [011-5512]	14		
1260 Appropriations, mandatory (total)	1,589		
1900 Budget authority (total)	5,889	4,175	3,047
1930 Total budgetary resources available	6,328	5,522	4,144
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,347	1,097	847
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,383	3,188	2,498
3010 New obligations, unexpired accounts	4,981	4,425	3,297
3011 Obligations ("upward adjustments"), expired accounts	6		
3020 Outlays (gross)	-3,965	-5,115	-4,009
3040 Recoveries of prior year unpaid obligations, unexpired	-207		
3041 Recoveries of prior year unpaid obligations, expired	-10		
3050 Unpaid obligations, end of year	3,188	2,498	1,786
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,383	3,188	2,498
3200 Obligated balance, end of year	3,188	2,498	1,786
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4,300	4,175	3,047
Outlays, gross:			
4010 Outlays from new discretionary authority	1,771	2,004	1,463
4011 Outlays from discretionary balances	2,194	2,416	2,286
4020 Outlays, gross (total)	3,965	4,420	3,749
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2		
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-4		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	2		
4053 Recoveries of prior year paid obligations, unexpired accounts	2		
4060 Additional offsets against budget authority only (total)	4		
4070 Budget authority, net (discretionary)	4,300	4,175	3,047
4080 Outlays, net (discretionary)	3,961	4,420	3,749
Mandatory:			
4090 Budget authority, gross	1,589		
Outlays, gross:			
4101 Outlays from mandatory balances		695	260
4180 Budget authority, net (total)	5,889	4,175	3,047
4190 Outlays, net (total)	3,961	5,115	4,009

The Space Operations appropriation provides for the full costs associated with human-related low-Earth orbit (LEO) and spaceflight operations activities of the Agency. The full costs include all labor, travel, procurement, test, and fabrication costs associated with the research, development, oper-

ations, and other general and administrative activities conducted by the programs within this account. Major themes within the Space Operations account include the International Space Station (ISS), Space Transportation, Space and Flight Support, and Commercial LEO Development.

ISS demonstrates American leadership in global space exploration, enabling a U.S. led multinational partnership to advance shared goals in space. As a testbed for deep space exploration, ISS is helping us learn how to keep astronauts healthy during long-duration space travel and demonstrating technologies for human and robotic exploration beyond LEO, to the Moon, and to Mars. The ISS is also laying the groundwork for a transition to an industry-led human spaceflight ecosystem in low-Earth orbit. This transition will take place throughout this decade until the ISS reaches the end of its operational life and is retired in 2030.

The Space Transportation theme is comprised of the Commercial Crew Program and Crew and Cargo Program, which transport U.S. astronauts and cargo safely back and forth to the ISS and, in the future, to other orbital platforms and destinations. Following completion of ISS operations, the ISS will be safely de-orbited. The Crew and Cargo Program is developing this de-orbit capability with U.S. industry.

Space and Flight Support is comprised of multiple programs that provide ongoing support for a wide range of services required for safe and successful space mission operations. These programs include Space Communications and Navigation, Communications Services Program, Human Space Flight Operations, and Launch Services. Services are provided to a wide range of customers including NASA, other U.S. Federal agencies, foreign governments, and industry partners.

Commercial LEO Development supports efforts to expand commercial activities in LEO, with a focus on enabling, developing, and deploying commercial platforms that can be used by NASA and other customers and on supporting the growth of private sector activity in LEO.

Object Classification (in millions of dollars)

Identification code 080-0115-0-1-252	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	331	287	254
11.3 Other than full-time permanent	4	4	2
11.5 Other personnel compensation	10	8	6
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	346	300	263
12.1 Civilian personnel benefits	126	109	95
21.0 Travel and transportation of persons	11	11	9
22.0 Transportation of things	2,356	2,225	1,691
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	35	29	21
25.1 Advisory and assistance services	168	141	103
25.2 Other services from non-Federal sources	156	131	95
25.3 Other goods and services from Federal sources	36	30	22
25.4 Operation and maintenance of facilities	22	18	13
25.5 Research and development contracts	1,448	1,198	814
25.7 Operation and maintenance of equipment	186	156	114
26.0 Supplies and materials	15	13	9
31.0 Equipment	29	24	18
32.0 Land and structures	1	1	1
41.0 Grants, subsidies, and contributions	45	38	28
99.9 Total new obligations, unexpired accounts	4,981	4,425	3,297

Employment Summary

Identification code 080-0115-0-1-252	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,151	1,809	1,510

Program and Financing (in millions of dollars)

Identification code 080-0109-0-1-252	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Inspector General (Direct)	48	47	41
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	48	47	41
1900 Budget authority (total)	48	47	41
1930 Total budgetary resources available	48	47	41
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	6	6
3010 New obligations, unexpired accounts	48	47	41
3020 Outlays (gross)	-48	-47	-42
3050 Unpaid obligations, end of year	6	6	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	6	6
3200 Obligated balance, end of year	6	6	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	48	47	41
Outlays, gross:			
4010 Outlays from new discretionary authority	42	41	36
4011 Outlays from discretionary balances	6	6	6
4020 Outlays, gross (total)	48	47	42
4180 Budget authority, net (total)	48	47	41
4190 Outlays, net (total)	48	47	42

The Office of Inspector General appropriation provides for the operations of the NASA Office of Inspector General. The mission of the Office of Inspector General is to conduct audits, investigations, and reviews of agency activities, programs, and personnel to prevent and detect fraud, waste, abuse, and mismanagement, and assist NASA leaders and Congress in promoting economy, efficiency, and effectiveness through its oversight role. By holding wrongdoers accountable, staff at the Office of Inspector General enhance safety for NASA employees, ensure research integrity, safeguard taxpayers dollars, and strengthen national security by countering foreign influence.

Object Classification (in millions of dollars)

Identification code 080-0109-0-1-252	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	27	25	25
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	28	26	26
12.1 Civilian personnel benefits	12	11	11
25.1 Advisory and assistance services	4	4	3
25.2 Other services from non-Federal sources	1	2	1
25.3 Other goods and services from Federal sources	1	2	.....
31.0 Equipment	2	2	.....
99.0 Direct obligations	48	47	41
99.9 Total new obligations, unexpired accounts	48	47	41

Employment Summary

Identification code 080-0109-0-1-252	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	171	158	149

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the Inspector General Act of 1978, \$41,060,000, of which \$500,000 shall remain available until September 30, 2028.

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 080-4546-0-4-252	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 IT Modernization (ITWC)	4	4	2
0801 Working Capital Fund (Reimbursable)	242	155	163
0900 Total new obligations, unexpired accounts	246	159	165
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	60	49	100
1021 Recoveries of prior year unpaid obligations	23	47	9
1070 Unobligated balance (total)	83	96	109
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	212	163	166
1900 Budget authority (total)	212	163	166
1930 Total budgetary resources available	295	259	275
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	49	100	110
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	147	98	46
3010 New obligations, unexpired accounts	246	159	165
3020 Outlays (gross)	-272	-164	-163
3040 Recoveries of prior year unpaid obligations, unexpired	-23	-47	-9
3050 Unpaid obligations, end of year	98	46	39
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	147	98	46
3200 Obligated balance, end of year	98	46	39
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	212	163	166
Outlays, gross:			
4010 Outlays from new discretionary authority	95	77	78
4011 Outlays from discretionary balances	177	87	85
4020 Outlays, gross (total)	272	164	163
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-166	-122	-125
4033 Non-Federal sources	-46	-41	-41
4040 Offsets against gross budget authority and outlays (total)	-212	-163	-166
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	60	1	-3
4180 Budget authority, net (total)			
4190 Outlays, net (total)	60	1	-3

The Working Capital Fund provides goods and services on a reimbursable basis. The Fund currently finances four program activities. The first is the Solutions for Enterprise-wide Procurement Program, which finances, on an agency-wide basis, scientific and engineering workstation procurement. The second program is the Information Technology Infrastructure Integration Program, which consolidates and centralizes management of NASA information technology services in the areas of customer service and ordering, web services and technologies, enterprise business and management applications, integrated network/communications services, end user services, and data center services. The third program, NASA's Shared Services Center, performs transactional financial management, human resources, information technology, and procurement services for NASA Headquarters and Centers. The last program, the National Center for Critical Information Processing and Storage, provides Federal customers collocation services with complete redundancy in the electrical distribution system from the national grid to the rack level.

In FY 2023, NASA's existing authority under 51 U.S.C. 30102 was amended to make the Working Capital Fund available for IT Modernization activities and to transfer amounts from NASA's Safety, Security and Mission Services account into the Working Capital Fund to finance such activities to achieve the intentions of the Modernizing Government Technology Act.

Object Classification (in millions of dollars)

Identification code 080-4546-0-4-252	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	1	1	
31.0 Equipment	3	3	2
99.0 Direct obligations	4	4	2
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	29	19	20
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	30	20	21
12.1 Civilian personnel benefits	11	7	8
23.3 Communications, utilities, and miscellaneous charges	14	9	8
25.1 Advisory and assistance services	39	25	25
25.2 Other services from non-Federal sources	43	32	28
25.3 Other goods and services from Federal sources	2	1	1
25.4 Operation and maintenance of facilities	22	14	14
25.5 Research and development contracts	1	1	1
25.7 Operation and maintenance of equipment	62	32	45
31.0 Equipment	15	12	10
32.0 Land and structures	3	2	2
99.0 Reimbursable obligations	242	155	163
99.9 Total new obligations, unexpired accounts	246	159	165

Employment Summary

Identification code 080-4546-0-4-252	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	236	186	179

Trust Funds

SCIENCE, SPACE, AND TECHNOLOGY EDUCATION TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 080-8978-0-7-503	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	15	15	15
0198 Reconciliation adjustment			
0199 Balance, start of year	15	15	15
Receipts:			
Current law:			
1140 Earnings on Investments, Science, Space and Technology Education Trust Fund	1	1	1
2000 Total: Balances and receipts	16	16	16
Appropriations:			
Current law:			
2101 Science, Space, and Technology Education Trust Fund	-1	-1	-1
5099 Balance, end of year	15	15	15

Program and Financing (in millions of dollars)

Identification code 080-8978-0-7-503	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Science, Space, and Technology Education Trust Fund	1	1	1
0900 Total new obligations, unexpired accounts (object class 41.0)	1	1	1
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
1930 Total budgetary resources available	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)	-1	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority	1		

4101	Outlays from mandatory balances	1	1	1
4110	Outlays, gross (total)	1	1	1
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)	1	1	1
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	16	16	16
5001	Total investments, EOY: Federal securities: Par value	16	16	16

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
080-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	2	4	4
General Fund Offsetting receipts from the public	2	4	4
Intragovernmental payments:			
080-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	1	2	2
General Fund Intragovernmental payments	1	2	2

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

Funds for any announced prize otherwise authorized shall remain available, without fiscal year limitation, until a prize is claimed or the offer is withdrawn.

Not to exceed 10 percent of any appropriation made available for the current fiscal year for the National Aeronautics and Space Administration in this Act may be transferred between such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 20 percent by any such transfers. Any funds transferred to "Construction and Environmental Compliance and Restoration" for construction activities shall not increase that account by more than 20 percent. Balances so transferred shall be merged with and available for the same purposes and the same time period as the appropriations to which transferred. Any transfer pursuant to this provision shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

Not to exceed 5 percent of any appropriation provided for the National Aeronautics and Space Administration under previous appropriations Acts that remains available

for obligation or expenditure in fiscal year 2026 may be transferred between such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by any such transfers. Any transfer pursuant to this provision shall retain its original availability and shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

The spending plan required by this Act shall be provided by the National Aeronautics and Space Administration at the theme, program, project, and activity level. The spending plan, as well as any subsequent change of an amount established in that spending plan that meets the notification requirements of section 504 of this Act, shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

Amounts made available in the current-year Construction and Environmental Compliance and Restoration (CECR) appropriation may be applied to CECR projects funded under previous years' CECR appropriations. Use of current-year funds under this provision shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

Not to exceed \$32,600,000 made available to the National Aeronautics and Space Administration for the current fiscal year in this Act may be transferred to the Working Capital Fund of the National Aeronautics and Space Administration. Balances so transferred shall be available until expended only for activities described in section 30102(b)(3) of title 51, United States Code, as amended by this Act, and shall remain available until expended. Any transfer pursuant to this provision shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

There is hereby established in the Treasury of the United States a fund to be known as the "National Aeronautics and Space Administration Nonrecurring Expenses Fund" (the Fund). Unobligated balances of expired discretionary funds appropriated for this or any succeeding fiscal year from the General Fund of the Treasury to the National Aeronautics and Space Administration (NASA) 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. Amounts deposited in the Fund shall be available until expended, and in addition to such other funds as may be available for such purposes, for facilities infrastructure improvements, including nonrecurring maintenance, necessary for the operation of NASA, subject to approval by the Office of Management and Budget. Amounts in the Fund shall not be available for the purpose described in subsection (b)(3) of section 30102 of title 51, United States Code. Amounts in the Fund may be obligated only after the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of the planned use of funds.

